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Annual City Report

Berlin, New Hampshire

FOR FISCAL PERIOD
JULY 1, 1987 - JUNE 30, 1988



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1988

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LOCAL GOVERNMENT HELPING THE CITY

MUNICIPAL OFFICERS

City Manager	Mitchell A. Berkowitz	752-7532
City Assessor	Richard J. Stapleton	752-5245
City Attorney	Jack P. Crisp, Jr.	752-2177
City Clerk	Lise Malia	752-2340
City Comptroller/Collector	Aline Boucher	752-1610
City Engineer & Superintendent Pollution Control	Terry Block	752-3407
Chief Operator Pollution Control	Michael Therriault	752-7230
Airport Manager	Wayne Buber	449-2168
Building Inspector	Fernand Villeneuve	752-1272
Development Director	Jeffrey H. Taylor	752-1630
District Court Judge	Wallace Anctil	752-6300
Fire Chief	Paul Fortier	752-3135
Health Officer	Robert Delisle	752-1272
Librarian	Yvonne Thomas	752-5210
Police Chief	Alan Tardiff	752-3131
Public Works Director	Maurice Wheeler	752-4450
Recreation & Parks Superintendent	Laura Viger	752-2010
Superintendent of Schools	Richard Steudle	752-6500
Treasurer	Richard N. Langlois	752-4340
Water Works Superintendent	Albin Johnson	752-1677
Welfare Administrator	Annette Langevin	752-2120



YOUR GOVERNMENT CONSISTS OF PEOPLE WHO ARE ELECTED, APPOINTED, AND EMPLOYED TO PROVIDE EDUCATION, FIRE AND POLICE PROTECTION, LIBRARIES, RECREATION AND PARKS, HEALTH PROGRAMS, SNOW PLOWING, POLLUTION CONTROL AND MORE. GOVERNMENT IS ONLY ONE PART OF OUR CITY. OUR CITY IS PEOPLE WHO WANT TO MOVE FORWARD, REFLECT UPON THE PAST AND MAKE SIGNIFICANT IMPROVEMENTS TO OUR STREETS, BRIDGES, INDUSTRY, AND OUR QUALITY OF LIFE NOW AND IN THE FUTURE.

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PHOTO CREDITS

NORMAN CHAREST

REPORT PREPARED BY

KOREN LABRECQUE

Executive Secretary

to the City Manager

BERLIN CITY COUNCIL & SOME CITY EMPLOYEES



Ward I: Philip A. Fortier
Ronald J. Paquette



Ward II: Jean E. Nelson
Robert S. Platt



Some of the many Employees of the City who provide the public
with a variety of services.



Ward III: Raymond G. Chagnon
Shawn C. Costello



Ward IV: Edgar H. Hears
Willard W. Dube

MAYOR'S REPORT

Citizens of Berlin:

It hardly seems possible that a year has gone by since I turned in my yearly report for inclusion in the City's 1987 Annual Report.

If I were asked to identify the theme of this year's administration, I would call it the "year that we gathered information". The noteworthy studies that were commissioned, developed and completed this year focused on tourism, recreation, schools and improvements to the water system. Thus, the theme in 1989 might be called the "year to make decisions" -- decisions that will take Berlin into the twenty-first century.

The Council must thus concentrate its efforts on moving forward with studies and will, hopefully, reach a decision on whether or not to implement the goals, plans and projects that have been developed through a great deal of time and effort on the part of a number of people who are interested in Berlin and its future. Council must now be prepared to address the following:

- 1) Recreation Center. This major proposed project is my first priority. The multi-use recreation facility is planned to meet the leisure needs of our community as well as become a major facility for the region.
- 2) School Buildings. The School Building Study is almost complete and the decision on whether or not to proceed with the construction of a new elementary school will be based on the Committee's findings. As Mayor, I consider this to be the second priority for the coming year.
- 3) Berlin Water Works Improvements. The Water Works Commissioners have developed a six-year capital improvements plan that will address a system upgrade at both water sources and distribution points throughout the City. Because of the magnitude of this kind of project and its related costs, modifications must be developed in order to proceed in a cost effective manner with a minimization of impact to the tax rate.
- 4) Tourist Center. The study has been completed and the next phase is for Council to review it in order to determine the level of participation that James River may be willing to accept in the creation of such a tourist center.

A fifth study was completed and submitted this past year by the Municipal Power Authority -- a three member panel commissioned by the City Council in July, 1985, to look into the feasibility of the City's generating its own municipal power. Due to the bankruptcy of Public Service Company of New Hampshire and non-cost effective factors, this study was placed on permanent hold. It is my belief that this City will never be in the municipal power business.

I wish to thank all those who have contributed in any way to the aforementioned studies.

In closing, I am once again reaffirming my belief in Berlin -- I see its future bright and promising! We must not, however, relent our efforts and continued perseverance in pursuing our objectives so that the Great City of Berlin will remain a desirable place in which to live, work, learn, and play.

Respectfully submitted,

ROLAND W. COUTURE
Mayor

CITY MANAGER'S REPORT

Dear Citizens:

In managing the City of Berlin over the past year, I have had the opportunity to see some of our goals and objectives realized as well as experience events that were not anticipated. It was expected that fiscal year 1988 would be a year of progress. It was! The City's efforts on the master plan continued as did work towards the completion of the sewer contract for the Eastside. Progress was also realized on the remaining sewer litigation from the original project period 1976 - 1981. We continued renovations in City Hall and had a chair glide system installed for handicap access to all floors. Energy conservation improvements became the focus of attention as we embarked upon insulation and a window replacement program in City Hall. All of our contracts with various labor groups were being renegotiated during this period and three had been completed by the end of the fiscal year.

The City Council embarked upon the budget process which included key projects for the City. Streets and sidewalks, the Berlin Mills Bridge and equipment purchases top the list. The final budget for the new fiscal year was passed with only a 3.9% impact to the stable tax rate. The City continued to lead the Androscoggin Valley Solid Waste Districts efforts to support the James River Landfill and to work on a program to reduce the amount of solid waste being landfilled. It is expected that recycling will be implemented in FY'90.

Two unexpected events also occurred. The first was that of the City's bond rating or credit rating being improved to BAAL. The City has always had a lower rating but over the past five years, it had demonstrated fiscal stability, sufficiently to warrant the rating improvement. This ultimately means a savings to our tax payers through lower borrowing costs. The second event which took place after the end of the fiscal year was that of being the host community for the issuance of the 1988 Contemporary Christmas Stamp by the U.S. Postal Service. The privilege of this is further represented by this Annual City Report which depicts the Christmas Stamp on the front cover and the Mayor's proclamation on the back cover. The City still receives requests for its special set of the proclamation and first day cover.

As we look ahead, issues of solid waste, affordable housing, industrial development, improvements to our water systems and education systems, better leisure facilities, economic stability and improved services are but a few of the many areas your government and its elected and appointed personnel will focus on. As your City Manager, I expect 1989 to continue to prove that Berlin is a very special and successful community.

Respectfully submitted,

MITCHELL A. BERKOWITZ
City Manager



MITCHELL A. BERKOWITZ
City Manager



ROLAND W. COUTURE
Mayor

ASSESSOR'S REPORT

It is the responsibility of the Board of Assessors to discover, list and value all taxable property in their jurisdiction. The Board is further responsible for the assessment of the Resident Tax, Yield Tax on Timber Cut within their domain, Current Use, and Payment in Lieu of Taxes by the Federal Government for White Mountain National Forest Land.

Assessors must further administer the various forms of tax relief provided for in the statutes, including elderly, blind, physically handicapped, veterans and the determination of the exempt status of religious and charitable organizations in the municipality.

The following statistical summary of Fiscal Year 1987 - 1988 as reported by the Board of Assessors for the City of Berlin is:

EXEMPTIONS GRANTED

TYPE	NUMBER	TAX DOLLARS
Elderly	331	\$148,109.
Blind	19	11,258.
Physically Handicapped	5	723.
Water/Air Pollution Control	4	269,124.
Veterans	998	53,800.

ASSESSMENTS

TYPE	NUMBER	TAX DOLLARS
Resident Tax	7,252	\$ 72,520.
Yield Tax	22	12,580
PILT	1	28,750.
Building Permits Reviewed	590	
Property Transfers Processed	399	

SUMMARY INVENTORY OF TAXABLE PROPERTY

April 1, 1988

As the Summary below illustrates, the Gross Valuation of the City for Tax Year 1988 is \$204,239,316. The resultant tax (mill) rate, computed by dividing the Appropriations by the Net Valuation is \$.0395 or \$39.50 per thousand dollars of valuation.

Land	\$ 25,948,900.	
Building	168,610,516.	
Public Utilities	9,679,900.	
GROSS VALUATION		\$204,239,316.
Blind Exemptions	285,000.	
Elderly Exemptions	3,749,600.	
Physically Handicapped Exemp.	18,300.	
Water/Air Pollution Control Exemp.	6,813,266.	
TOTAL EXEMPTIONS	10,866,166.	
NET VALUATION	\$193,373,150.	

The Board of Assessors will continue its policy of striving for fair and equitable administration of the State of New Hampshire assessment laws and the maintenance of its open door policy for those with questions or problems regarding assessments/assessment procedures.

Respectfully submitted,

RICHARD J. STAPLETON
City Assessor

ARTHUR J. BERGERON, Jr., CHAIRMAN
JOHN R. GOTHREAU
LOUIS JOLIN
Board of Assessors

BERLIN HOUSING AUTHORITY REPORT

To enable the staff to more quickly and accurately handle the ever-increasing amount of paperwork associated with the administration of its assisted housing programs, the Authority in mid-1987 purchased and installed its first piece of electronic data processing equipment. Applications on line at year's end included preparation of vouchers, checks and 1099's for the Section 8 and moderate rehabilitation programs, the maintenance of waiting lists for the Authority's different programs and the generation of reports on statistical aspects of its Section 8 assisted housing programs, which programs require contractual relationships between the Authority and some 120 private owners located in New Hampshire, Massachusetts, Connecticut, Florida and Wisconsin. Applications planned for development in the coming year include the use of a spreadsheet for budget preparation and monitoring; expansion of the Authority's database and the interactive use thereof also is scheduled for 1988.

Program utilization was up by more than a point in 1987 with 298 of the 304 assisted units allocated to the Authority under lease at December 31. By way of comparison, the program utilization rate at the close of 1986 was just under 97 per 100 units.

Rental assistance payments to owners on behalf of low-income households participating in the Section 8 and moderate rehabilitation housing programs in 1987 amounted to just under \$413,000. This represented an eleven percent increase over the amount paid out in 1986.

BALANCE SHEET

ASSETS	December 1986	December 1987
CASH	\$ 36,765.77	\$ 39,141.30
ACCOUNTS RECEIVABLE	4,446.21	11,977.95
ADVANCES	1,681.94	1,137.59
INVESTMENTS	113,692.57	110,041.08
DEBT AMORTIZATION FUNDS		
HUD Contributions Receivable	78,322.86	78,322.86
DEFERRED CHARGES		
Prepaid Insurance	2,419.58	2,621.00
LAND, STRUCTURES & EQUIPMENT	1,339,740.24	1,342,730.48
TOTAL ASSETS	\$1,577,069.17	\$1,585,972.26

LIABILITIES

LIABILITIES		
Accounts Payable	\$ 5,533.37	\$ 1,622.83
Accrued Liabilities	-	2,343.75
Notes Payable	955,306.45	940,033.81
Deferred Credits	8,851.23	3,044.87
TOTAL LIABILITIES	\$ 969,691.05	\$ 947,045.26
EQUITY		
Operating Reserves	144,621.47	157,907.47
Cumulative HUD Contributions	462,756.65	481,019.53
TOTAL EQUITY	607,378.12	638,927.00
TOTAL LIABILITIES AND EQUITY	\$1,577,069.17	\$1,585,972.26

Respectfully submitted,

DONALD MANGINE
Berlin Housing Authority



CITY CLERK'S REPORT

The activities of the City Clerk's Office and Collection Department are summarized below. This report deals with statistics only in that it does not describe the activities of the Collection Department and of the City Clerk's Office in whole.

Collection Department:

Motor Vehicle Registrations	11,297
Financing Statements (UCC)	445
UCC Terminations	60
Dog Licenses	330

City Clerk's Office:

Game Room Licenses	10
Bowling Alley License	1
Theatre License	1
Junk Yard License	4
Cemetery Deeds	2

VITAL RECORDS

Births	199
Marriages	90
Deaths	135

Restoration of Vital Records:

In December 1986, the City of Berlin awarded the bid for restoring thirty-seven volumes of vital records dating back to the late 1800's through the late 1930's to Brown's River Bindery. The project, accomplished in three phases, was completed this year. Involved in this restoration project was the deacidification, mending and lamination of the paper; repair or replacement of index tabs as necessary; resewing and binding; and covering the volumes with a new goatskin and pyroxilin coated bookcloth. The Vermont based company has been involved in book restoration since 1974, and has restored the records of hundreds of towns and municipalities throughout New England. Restoration of these important vital records will insure their preservation for future generations for years to come.

Respectfully submitted,

LISE MALIA
City Clerk



CITY PLANNING BOARD REPORT

The Berlin City Planning Board consists of six regular members, three ex-officio members, three alternate members and four associate members, though the number of associates is variable. The Development Department acts as the staff for the Board. The purpose of a Planning Board, according to New Hampshire law, is to play an advisory role in studies, mapping, and planning decisions, and is responsible for guiding the municipality's growth. The Planning Board's basic responsibilities include: (1) The updating and implementing of the City's Master Plan, (2) The drafting and amending of the City's Zoning Ordinance, and (3) The review of all subdivision applications. This year the Board has played an active role in determining the direction of Berlin's future growth.

Together with the City staff, the Planning Board has made significant progress towards the updating of the City's Master Plan. A population study was completed which showed that Berlin's trend of a declining population has finally stopped. Statistics such as births, school enrollments, and building permits issued indicate Berlin's population is rising. The Board also assisted staff members in developing and distributing a Community Attitude Survey to almost 6,000 households in Berlin. The survey asked residents about such topics as housing, employment, municipal services, and planning issues. There was an overwhelming response to the survey with over 33 percent being returned. The Board used the results of the survey to develop the goals and objectives for the Master Plan.

The Planning Board has also worked with the Trust for New Hampshire Lands and Local Conservation Investment Program to identify lands which need to be preserved. The Board identified the Androscoggin River, Dead River Swamp, Mt. Forist, and Cates Hill as significant natural and scenic resources which should be protected for the enjoyment of future generations.

The Board reviewed subdivisions on Cates Hill, Bemis Street, and Jericho Road. The new office condominiums on Twelfth Street were built after the Planning Board conducted a site review to ensure that the potential impacts on the neighborhood were addressed properly. Several requests for the release of city property were reviewed by the Board as well.

Recently the Board has again started to review alternatives for the Route 110 truck route that currently goes through several residential areas. Working with city staff members, the Board hopes to have a recommended route to include with the Master Plan. The Board continues to advise city staff of existing or potential problems with Berlin's current road system.

During the coming year, the Planning Board will continue to plan the future of Berlin and make recommendations for orderly, well planned, long-range development. The Board meets at City Hall the first Thursday evening of each month and welcomes the attendance of private citizens.

Respectfully submitted,

HENRY COTE
Chairman

DEVELOPMENT DEPARTMENT REPORT

The Development Department functions as the City's professional planning staff and as the administrator of federal grants from the U.S. Department of Housing and Urban Development, the U.S. Economic Development Administration, and other sources. In addition, the office is charged with actively promoting retail and industrial development in Berlin. During the period of this report, the department continued a number of ongoing projects, implemented some which had been in the planning stage for some time, and began the development of several new projects.

BERLIN MUNICIPAL AIRPORT

During this year, the department was finally successful in obtaining financing from the Federal Aviation Administration for the completion of runway improvements commenced in 1985. Upon completion, this will give the City a completely rebuilt 4,900 foot runway fully capable of handling corporate jets. In combination with the sale of jet fuel, the Airport has now become an important business asset, very important in marketing the area to prospective industries.

RETAIL DEVELOPMENT

The Development Department continued to provide loans to businesses at a reduced interest rate through its Downtown Revolving Loan Fund. This program is operated in conjunction with the Berlin Economic Development Council (BEDCO), and is available to businesses and property owners located in the downtown. During Fiscal year 1988, five (5) loans totaling \$96,250 were approved by the BEDCO Board.

INDUSTRIAL DEVELOPMENT

This has been a successful year in the area of economic development. The department has worked closely with various state and regional agencies to bring Profile Electronics, Rochester Shoe Tree, and Car-Freshner to Berlin. Collectively, these firms employ some 100 persons.

The department has worked closely with Isaacson Structural Steel, Inc. to assist in that firm's expansion. The department was able to secure some \$500,000 in financing for the venture. These funds will remain the property of the City and will be used to finance other business expansions in Berlin in future years. The current project will create some thirty (30) new jobs.

Finally, with the current stock of available buildings diminished by these projects, the Berlin Industrial Development and Park Authority is finalizing plans to construct a new 10,500 square foot building in the Maynesboro Industrial Park. This space is needed so as to be able to respond to inquiries from prospective firms in a timely manner.

Respectfully submitted,

JEFFREY H. TAYLOR
Development Director



FIRE DEPARTMENT REPORT

The Berlin Fire Department functions as part of the City of Berlin's Emergency Services System. The department is responsible for the protection of persons and property from fire, hazardous material emergencies and natural disasters that would require the specialized services of this department.

During the past Fiscal Year the department has been heavily involved in Hazardous Materials Emergency Response Planning and Implementation of a Hazardous Materials Response Team. Upgrading of department equipment in areas of personal protection and delivery of a new pumper have taken place during this period.

The Fire Prevention and Training Bureau has seen an increase in Fire Code Inspections on new construction as well as routine License-Fire Code Inspections. Training Programs for department personnel have been implemented in areas of State Certification as well as Inservice Field Training.

The Electrical Systems Division is responsible for the operations and maintenance of the City's Fire Alarm System, Electrical Services to all City Buildings, and Radio Maintenance for City Radios. Fire Alarm System upgrading and wire changes have been a priority during this period and will continue, to assure a dependable Alarm System for the community.

The Berlin Fire Department is continually planning and improving, to assure the best protection possible for it's citizens and preparing for increased demands and changes that these modern times dictate.

The following is a summary of Fire Department calls from July 1, 1987 through June 30, 1988:

FIRE CALLS	323
STRUCTURE FIRES	36
VEHICLE FIRES	13
BRUSH/CRASS	9
TRASH/DUMPS	18
OTHER	4
RESCUE	10
SERVICE CALLS	31
SPILLS/LEAKS	36
STANDBY	15
MALICIOUS FALSE	23
UNINTENTIONAL FALSE	96
GOOD INTENT	32

Respectfully submitted,

PAUL E. FORTIER
Fire Chief



ENGINEERING DEPARTMENT REPORT

The Engineering Department has continued its commitment to quality and excellence in FY'88 through its dedication to careful and conscientious control over departmental responsibilities to provide maximum benefits at the least cost to the City. Besides the numerous capital improvement and special projects administered by the Engineering Department, its responsibilities grew in FY'88 with a surge in subdivision proposals, sewer extensions, and new building construction. The Engineering Department plays a varied role in each of these areas while providing a broad array of engineering and related services to the City of Berlin and its various departments including project development and design, technical assistance, specification and contract development, contract administration, and estimating and inspection services.

The Engineering Department's continuing commitment to practical and cost-effective solutions to project requirements are reflected in the following projects:

I. Transportation Systems

1987 STREET OPENING PERMIT PROGRAM

The Engineering Department functions as the administrator of the City's Street Opening Permit Program, now in its sixth year. All utility trench openings in the City streets and sidewalks are permanently repaired under this program.

TRANSPORTWAY 87

A number of infrastructure maintenance programs fall under the general heading of the Transportway Program, including bridge, street, sidewalk and curbing and retaining wall maintenance and rehabilitation. In 1987, the following specific projects comprised the Transportway Program:

HILLSIDE AVENUE BRIDGE: This project was developed as part of the ongoing bridge maintenance program. Work in 1987 completed the work on the bridge begun in 1986, and included reconstruction of the northern half of the deck, sidewalk, wingwalls and sidewalls, and the installation of chain link fence similar to that on the southern half. Also included was a complete resurfacing of the entire bridge deck and approaches. The Engineering Department provided design assistance and contract administration.

EAST MASON STREET BRIDGE: This project consisted of replacing the waterproof membrane, repairing spalled concrete, and repairing the deck of the western span of the East Mason Street Bridge. The Engineering Department provided design, inspection and contract administration services.

BERLIN MILLS BRIDGE: A substantial amount of reconstruction work was performed on this project this year including sandblasting and repainting the steel below the deck level, removal and replacement of the existing deck and the installation of chain link fencing.

Work to complete the project includes repair of the concrete piers and abutments, replacement of rollers and bearings, completion of sandblasting and painting above the deck level, and rehabilitation of the approaches. This work is scheduled for FY'89.

RAILROAD CROSSING RECONSTRUCTIONS: This project, initiated in the Spring of 1986, resulted in the complete reconstruction of four at-grade highway/rail crossings in the Summer and Fall of 1987. The crossings included the following: Willard/School Street, Pleasant Street, High Street, and Main Street.

The Engineering Department provided contract development and administration, resident engineering, inspection and coordination between the NHDOT, the City and the railroads.

STREET REPAIRS AND IMPROVEMENTS: The Engineering Department, along with the City Council annually outlines the street and sidewalk repairs required within the City. In FY'87, approximately 18 streets and 27 segments of sidewalks were repaired or replaced. The Engineering Department was responsible for coordinating these efforts through the Public Works Department and various private contractors.

RETAINING WALLS: Retaining walls reconstructed in 1987 included one on Maple Street and one on Denmark Street. Work included removing the existing walls, pouring new concrete, and erecting new fencing systems on these walls. The Engineering Department provided project development, coordination and design assistance.

II. Sewerage Collection and Treatment

SEWER EXTENSION PROGRAM

A number of sewer extension projects were completed under the authority of the sewer extension ordinance enacted in August of 1987. This program, which provides guidelines and construction materials for extension of main line sewers is administered by the Engineering Department. The Engineering Department works closely with the Berlin Planning Board and with individual developers from the conceptual stages of design to the construction and final acceptance stages. Responsibilities of the department included technical assistance, design review, specification development, administrative and inspection services.

III. Solid Waste Disposal

HYDROLOGICAL INVESTIGATIONS

The Engineering Department worked with outside engineering consultants, the State of New Hampshire's Bureau of Solid Waste Compliance, and the City Manager's Office to develop a proposal for a hydrogeological investigation of both the East Milan and the Cates Hill Landfills. This work will define groundwater flow in and around the landfills and establish a groundwater monitoring program to detect contaminants.

PROPOSED JOINT JAMES RIVER/CITY LANDFILL

The City Engineer is currently part of a team of City Staff (including the Manager, Development Director, Health Officer, and Public Works Director), and representatives of the James River Corporation which is developing a proposal for long-term solid waste disposal in a joint landfill to be located on Mt. Carberry. Also involved in the planning are members of the Androscoggin Valley Solid Waste District, representatives of non-AVSWD member communities in the surrounding area, and the North Country Council.

Throughout FY'88, James River was in the process of obtaining a permit for the site, which may be constructed and in use by December 1, 1989. James River and the City planning team are also now involved in preparing a contract which would enable Berlin and surrounding communities to dispose of household and commercial wastes at the landfill.

IV. Recreational Facilities

HIGH SCHOOL RUNNING TRACK

The Engineering Department worked with the Recreation and Parks Department, Public Works Department, and the High School Athletic Department to design and construct the proposed 400 meter running track at the high school. Completion is currently targeted for Spring and Summer 1989.

POLLUTION CONTROL'S REPORT

Engineering Report - Continued ...

RANDICAP ACCESS - CITY HALL

The development of accessibility to City Hall continued in 1987 with the construction of a concrete access ramp to the basement level. Work included demolition of the existing sidewalk, installation of granite curbing, construction of the concrete ramp, remounting of the entry door, and installation of steel pipe handrailing. Design assistance was provided by the Engineering Department.

CITY HALL AUDITORIUM

The Engineering Department was responsible for coordinating the efforts of the Public Works Department, City Electrician, and the Recreation Department in the rehabilitation of the City Hall Auditorium. The work included restoring and repainting walls, ceilings, and pilasters, complete rewiring, installation of ceiling fans and exit lighting, re-roofing of the North entrance, and the installation of new windows.

MODIFICATIONS TO THE BERLIN POLICE STATION

Work involved in this project included demolition of the existing dispatch area, and construction of a new secured entryway/dispatch room with bullet proof glass and walls. Construction was completed in the Spring of 1988. The Engineering Department provided design assistance, prepared contract documents and specifications, administered the contract and provided inspection for the work.

Respectfully submitted,

TERRY BLOCK
City Engineer



Since the introduction of the Clean Water Act in 1972, the national emphasis placed on the improvement of environmental quality, public health, and recreational opportunities by taking positive steps to control the pollution of our waterways has led not only to the enhancement of aesthetic and economic values associated with water-front areas, but has resulted in a greater local awareness of, and responsibility for our natural water resources. With the start of construction for Contract 11 in FY'88, the City of Berlin has demonstrated its commitment to achieving the goals of the Clean Water Act and its commitment to the health and welfare of its citizens.

Pollution control demands the collective expertise of the maintenance crews, the treatment plant operators, and the Engineering Department. The sewer maintenance personnel are charged with maintaining the capacity of the system by controlling the usage of the system and a continuous program of maintenance to prevent or remove obstructions that occur in the normal use of the system. The treatment plant maintenance personnel are responsible for insuring the integrity of plant and pumping station equipment to keep these components of the system operating reliably and efficiently. The treatment plant operators are required to monitor treatment operations and respond to the changing physical, chemical, and biological characteristics of the influent wastewater to maintain a quality of effluent meeting the objectives of the Clean Water Act. The City Engineer oversees all of these functions as well as regulates new sewer construction by developing and enforcing sewer construction standards and coordinating with State and local authorities.

The total wastewater flow processed at the treatment facility in FY'87 was 711.64 million gallons. Average daily flow was 1.95 million gallons. Total suspended solids removal efficiencies averaged 93%. BOD (Biological Oxygen Demand) removal efficiencies for the year averaged 94%.

As we enter a new fiscal year, the goals of the Pollution Control Department will be to continue to maintain the existing sewer system, the treatment facility, and any extensions or modifications to these systems to provide optimal efficiencies in the most cost effective manner.

Respectfully submitted,

TERRY BLOCK
City Engineer/Pollution Control Superintendent



FINANCE/COLLECTION DEPARTMENT REPORT

The Finance and Collection Department is responsible for the accounting and record keeping of all financial transactions of the City. The City's Auditors, Cary, Vachon & Clukay, Manchester, New Hampshire, audited the City books and the City's financial reports for the General Fund, Special Revenue Fund, Capital Projects Fund, Propriety Fund Types, all Trust and Agency Funds, and General Long-Term Obligations are in their accompanying Audit Report for the year ended June 30, 1988.

The City's financial records are maintained on the IBM 34 System.

This Department is responsible for the following processes, and where applicable, indicates approximate number of annual transactions and amounts.

	<u># Transactions</u>	<u>Amount</u>
General Ledger		
Cash Revenues		
Appropriation Ledger		
Financial Reporting		
Accounts Payable	6491	\$16,017,515.
Purchase Orders Issued	2311	
Payroll	17986	7,296,584.
Personnel Files		
Real Estate Bills	4649	7,156,595. ¹
Resident Tax Bills	7476	74,760. ¹
Sewer Bills	3426	654,765. ¹
Other Taxes	20 (Appx.)	
Tax Sale Process	286	272,921.
Real Estate Collections		
Resident Tax Collections		
Sewer User Collections		
Tax Lien Redemptions		
Motor Vehicle Registrations	11297	715,844.
Revenues Other Than Taxes		6,800,000.
Voter Registration Records		

¹Warrent

TAX COLLECTOR'S REPORT

The following is the Tax Collector's Report for the period ending June 30, 1988.

	1988 REAL	1987 REAL	1987 TAX	1986 TAX	PR. YEAR'S	SEWER USER	1988	1987
	<u>ESTATE TAXES</u>	<u>ESTATE TAXES</u>	<u>LIENS</u>	<u>TITLES</u>	<u>TAX TITLES</u>	<u>TAXES</u>	<u>TAXES</u>	<u>TAXES</u>
07/01/87 Uncollected Balance	-0-	\$1,667,041.	-0-	\$190,561.	\$ 92,768.	\$ 62,486.	-0-	\$ 42,230.
Taxes Sold to City	-0-	(230,528.)	\$272,921. ²	-0-	-0-	(14,510.)	-0-	(450.)
Tax Warrants	\$3,567,660. ¹	3,642,907. ¹	-0-	-0-	-0-	665,270.	\$ 72,520.	-0-
Collections/Redemptions	(1,669,295.)	(5,076,784.)	(19,296.)	(125,048.)	(73,029.)	(584,837.)	(32,810.)	(26,158.)
Veterans Exemptions	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Refunds/Overpayments	405.	2,662.	-0-	-0-	-0-	-0-	10.	150.
Liens - RSA 72:38A	-0-	(1,665.)	-0-	-0-	(2,442.)	-0-	-0-	-0-
Abateements/Deeds/Discount	-0-	(3,633.)	-0-	(1,197.)	(1,290.)	(1,020.)	-0-	-0-
Reserve - Uncollectibles	-0-	-0-	-0-	-0-	-0-	-0-	-0-	(514.)
Uncollected Balance (6/30/88)	<u>\$1,898,770.</u>	<u>\$ -0-</u>	<u>\$253,625.</u>	<u>\$ 64,316.</u>	<u>\$ 16,007.</u>	<u>\$117,389</u>	<u>\$ 39,720.</u>	<u>\$ 15,258.</u>

¹Warrent - 1/2 year

²Includes 1987 Real Estate Taxes, Sewer Taxes, Interest, Costs and Fees

In addition to the above, this Department administers Health Insurance for the City Employees, as well as all Retirees, Life Insurance, Accident and Sickness Insurance, Retirement Programs, Workers Compensation and Unemployment Compensation for the City.

This Office is also responsible for the Central Services Purchasing and Billing of gas, supplies and other purchases for City Departments and State Agencies.

This Department is also responsible for the record keeping of the Berlin Airport Authority - Sales of All Gas.

This Department has a staff of six full-time employees and one part-time employee.

Respectfully submitted,

ALINE BOUCHER
Comptroller/Tax Collector

HEALTH DEPARTMENT'S REPORT

The purpose of this Department is to accomplish the objective of providing a healthful community by preventing disease, prolonging life, and promoting physical health and efficiency.

It is our responsibility to enforce all state and local laws, ordinances, and rules and regulations pertaining to Public Health. It is also our responsibility to enforce the Building Code, Electrical Code, Plumbing Code, Housing Code, and the Zoning Ordinance.

The principal functions of this Department are: (1) preventive medicine; (2) environmental sanitation and laboratory services; (3) public health nursing; (4) health education; and (5) administration.

The following is a list of the activities carried out by members of the Health Department:

INSPECTION SERVICES OF THIS DEPARTMENT

Restaurant Licenses Issued.....	61
Ambulance Services Licensed.....	1
Ambulance Vehicles Licensed.....	4
Ambulance Attendants Licensed.....	6
Municipal Water Analysis.....	332
Child Care Facilities.....	5
Foster Homes.....	3

MEDICAL-CLINICAL SERVICES

Number of Office Patients.....	97
Number of Office Visits.....	704

VACCINIZATIONS & TESTS

Oral Polio.....	92
DTP Injections.....	98
Measles, Mumps, Rubella Vaccine.....	27
TB Mantoux Tests.....	39
TD Injections.....	14

CLINIC ATTENDANCE RECORD

Monthly Immunization Clinic.....	130
Cardiac Clinic.....	15
Genetic Clinic.....	6
Flu Shots.....	310
Stool Testing for CA of Colon.....	15

PUBLIC HEALTH NURSING

Home Nursing Visits.....	2,467
Home Nursing Patients.....	289
Physical Therapy Visits.....	466
Occupational Therapy Visits.....	325
Home Health Aide Visits.....	1,413
School Nursing Visits.....	81
Inspections by School Nurse.....	144

SPECIAL SCHOOL TESTING PROGRAMS

Maico Hearing Tests and Retests.....	150
Scoliosis Screening.....	38

OTHER SERVICES

Ambulance Calls in Contract Area.....	976
Ambulance Calls Outside Contract Area.....	242
Burial/Transit Permits Issued.....	141

Respectfully submitted,

ROBERT A. DELISLE
Health Officer

BUILDING INSPECTOR'S REPORT

PERMITS ISSUED	# OF PERMITS	ESTIMATED COST
Commercial Addition	12	\$ 2,989,712.00
Commercial Alteration	38	654,650.00
Commercial Building	9	729,150.00
Commercial Demolition	1	0
Electrical	171	488,890.00
Garages/Carports/Storage Sheds	59	320,778.00
Industrial Addition	1	36,000.00
Industrial Alteration	3	43,000.00
Industrial Building	3	7,950,000.00
Mobilehome	2	54,000.00
Residential Addition	68	481,312.00
Residential Alteration	174	1,051,307.00
Residential Demolition	14	0
Siding	51	251,147.00
Sign	10	10,950.00
Single Family Dwelling	31	2,749,000.00
Swimming Pool	6	44,000.00
TOTALS	653	\$17,853,896.00

Respectfully submitted,

FERNAND VILLENEUVE
Building Inspector

HOUSING INSPECTOR'S REPORT

	BUILDINGS	RENTAL UNITS
Moderate Rehab.	14	53
Subsidy Loans	0	
Rooming House Permits	15	
Inspections Upon Complaints	39	
Student Housing	15	
Units Inspected	153	
Violations	22	
Violations Corrected	21	
Rooming House Units	99	
Structures Inspected	153	
Units Condemned	0	



Respectfully submitted,

NORMAN ROLLINS
Housing Inspector

ZONING REPORT

MEMBERS	
Ann Conway, Chairman	Jeannine Birch
Donald Laroche, Vice Chairman	Joseph Dorval
Richard Poulin, Secretary	Marc Lauze
John Arsenaault	
Public Hearing Held.....	10
Appeals Filed.....	21
Variances and Exceptions Granted.....	15
Variances and Exceptions Denied.....	6

Respectfully submitted,

FERNAND VILLENEUVE
Building Inspector

LIBRARIAN'S REPORT

CIRCULATION

	ADULTS	JUVENILE	TOTAL
Fiction	17,962	10,487	28,449
Philosophy	421	78	499
Religion	88	42	130
Social Sciences	1,060	294	1,354
Philology	78	77	155
Pure Sciences	356	1,478	1,834
Technology	1,785	850	2,635
The Arts	822	976	1,798
Literature	504	315	819
Geography & History	657	194	851
Geography & Travel	162	95	257
Biography	664	298	962
General	414	188	602
Periodicals	4,084	60	4,144
Records & Tapes	935		935
Paperbacks	6,732		6,732
Pamphlets	2		2
French Books	35	10	45
Camera	3		3
Videocassettes	580		580
TOTAL	37,344	15,442	52,786
Books loaned to other Libraries			38
Books borrowed from Regional Office			114
Books borrowed from NH State Library			227
Books borrowed from other Libraries			182
TOTAL CIRCULATION			53,347

LIBRARY RESOURCES

	ADULT	JUVENILE	TOTAL
No. Books beginning of year	23,981	12,756	36,737
No. Vols. added during year	588	376	964
Books as gifts	78	14	92
Total Volumes	24,647	13,146	37,793
No. Vols. lost or Discarded	370	204	574
Total Vols. End of Year	24,277	12,942	37,219
No. of Records Owned	709		709
No. of Cassettes	178		178
No. of Videocassettes	72		72
No. Reels Microfilm	177		177
No. Magazine Subs. & Gifts	136	7	143
No. Newspapers	17		17
Total Reference Books	2,333	470	2,803

ACQUISITIONS AND REGISTRATIONS

	ADULT	JUVENILE	TOTAL
Gifts (hardcover)	78	14	92
Gifts (paperback)	219		219
Gifts discarded (paperback) ...	306		306
Replacements	4	8	12
Books lost	27	31	58
Books mended	309	132	441
Reference questions	2,380	930	3,310
Films Borrowed from State		72	72
Non-Active Cards Pulled	392	42	434
Transfers from Juvenile Dept. to Adult Dept.....	111		111
Out-of-Town Registrations Deposits	16		16
New Registrations	370	181	551
Total No. of Borrowers	7,073	3,494	10,567

ACTIVITIES DURING THE YEAR

SUMMER READING PROGRAM:

The theme of this year's program was "Monster Club". Eighty-eight children entered and forty completed the twelve required assignments. A party was held at the end of the ten week program for those who finished. The staff provided punch and homemade treats, a film was shown, and each child received their chart, a certificate and a gift. A drawing was held for some special prizes, and the monsters that had decorated the library for the summer.

CHILDREN'S BOOK WEEK:

A total of twenty-four classes, or 562 children visited the library during the weeks of October 26 - November 6. The Children's Librarian gave Booktalks to all the 3rd and 4th grade classes and read stories to all K-2 classes. Each child was given a bookmark.

ART MONTH:

An artist's corner was set up in the Children's Department where local children displayed their artwork.

STORY HOUR:

Story hour is held every Thursday morning in July and August. Average attendance is 20 - 30 children, who participate in songs, finger plays, stories and crafts.

FILM PROGRAMS:

Children's films are shown every Thursday afternoon from September through June at 3:00 p.m. The average attendance is 15 to 20 children.

NATIONAL LIBRARY WEEK:

Fine forgiveness week is held every year during National Library Week.

ADULT PROGRAMS

LECTURE SERIES:

The Berlin Public Library and N.H. Vocational-Technical College Library applied for and received a grant from the N.H. Council for the Humanities to present three lectures featuring Ingrid Graff, a local scholar. The lectures were entitled "Evenings with Ingrid" and the subjects of the lectures were: The Bronte Sisters, Jane Austen, and E.M. Forster. The lectures were very well attended and were free to the public. Refreshments were served after each lecture.

The Berlin Public Library and the N.H. Vocational-Technical College Library also presented two lectures by history scholars, Dr. Frank Meyers of the New Hampshire State Archives and Professor William Taylor of Plymouth State College. Dr. Meyers' lecture was entitled "New Hampshire Sets the Machine in Motion" and was very well received. Professor Taylor's lecture was entitled "Economic Consequences of the Constitution". It was also very well received. Both of the lectures were presented to those especially interested in gaining a deeper insight into the Constitutional era.

WOMEN'S HISTORY MONTH:

The Library had a display of books and related materials to celebrate women of note in New Hampshire and the world during the month of March.

CLASS VISITS:

Classes from Milen and Gorham visited the Library during the year.

CULTURAL EVENTS

The Berlin Public Library was very happy to be able to present the musical duo of "Colburn & Stuart". This was an event that was attended by over 60 persons of Berlin and the nearby communities. It was made possible by a grant from the N.H. State Council on the Arts and the sponsorship of James River Corporation.

Respectfully submitted,

YVONNE THOMAS
Librarian

BOARD OF TRUSTEES:

Roberta Blais, Chairman
Natalie Savchick
Lorraine Rivard

POLICE DEPARTMENT'S REPORT

The Berlin Police Department has, as its primary purpose, the preservation of peace and protection of life and property in a manner consistent with the freedoms secured by the Constitution. In addition, the Department is charged with the enforcement of a wide variety of state laws and local ordinances.

In an effort to meet both internal and external demands for professionalism in the past year, the Department has:

- developed and defined its Standard Operation Procedures;
- updated its rules and regulations;
- professionalized its promotion procedures;
- established a seven week pre-academy training program;
- improved the security of the front lobby with the installation of bullet resistant glass and steel plating;
- installation of the New Hampshire "State Police On-Line Telecommunications System" (SPOTS) computerized information system;
- increased in-service training to include two state approved courses of fire submitted by the Department Fire Arms instructor;
- reduced auto maintenance costs by performing more major repairs in-house;
- continued public education with lectures on narcotics, laws reviews, DWI demonstration;
- attendance at school offered by the New Hampshire Police Standards and Training Council;
- reduced false alarms answered by 37% through the adoption of the new Alarm Ordinance; and
- improved the quality to district court and superior court case presentations by assigning a Lieutenant/Prosecutor to work with the men and courts.

Some of the departmental activities during the past fiscal year include the following:

Complaints, Investigations	3,053
Auto Accidents, Investigations	684
Animal Complaints	557
Dogs to Pound	98
Escorts	337
Doors found unlocked	135
Alarms answered	253
Warnings - Motor Vehicle	578
Thefts reported	182
Vandalisms reported	282
Fires reported	28
Domestic Violence Petitions Served	48
Assaults	57
Motor Vehicle - Summonses	613
Burglaries	37
Drug Offenses	28
DWI	59
Conduct after Accident	19
Disorderly Conduct	30
Criminal Mischief	26

The goals of the Police Department are to:

- continue to insure the smooth flow of both vehicles and pedestrian traffic;
- further reduce the opportunity for criminal activity;
- increase the rate of apprehension of motor vehicle operators driving while intoxicated;
- increase energy conservation with installation of insulated double pain windows;
- purchase an in-house computer;
- increase actual patrol time by adding part-time clerical personnel for routine time consuming reports;

- continue to increase quality training; and
- review on an on-going basis the effectiveness, efficiency, and productivity in an effort to insure the department's overall mission is accomplished in an effective and economic fashion.

Respectfully submitted,

ALAN TARDIFF
City Marshall



WELFARE DEPARTMENT'S REPORT

The Welfare Department provides General Assistance to persons and families in the City who lack adequate resources for their basic needs as mandated by the State of New Hampshire Welfare Laws and according to guidelines adopted by Council. General Assistance is a basic, non-specific, non-categorical type of municipal assistance:

- a) it is short-term assistance to sustain a person or his/her household until they can apply for, be found eligible, and begin receiving aid from state and federal programs.
- b) it is temporary, emergency aid such as food, shelter, heat, utilities, and medical emergencies to help an applicant cope with a crisis situation, where temporary needs exceed income or require a short-term supplement.
- c) it is longer-term assistance, as a last resort for applicants who are such that, for some reason or another, they are not and cannot become eligible for aid from another source.

The following statistics represent some of the activities of the Department for the fiscal year July 1, 1987 through June 30, 1988:

Office Visits	2,036
Cases Interviewed	260
Cases Assisted Financially	113
Families	49
Singles	64
Welfare Orders Issued	508
Workfare Hours Worked by Able-Bodied Recipients	1,769

The Department also directs a Workfare Program, provides counseling and guidance, and refers applicants and recipients to appropriate agencies for additional or permanent aid.

Respectfully submitted,

ANNETTE LANGEVIN
Administrator of Welfare

PUBLIC WORKS DEPARTMENT'S REPORT

This past year has been a most productive one for the Public Works Department. We were able to install 30 feet of new metal retaining wall at the end of Quinn Court; we replaced a 30 foot portion of concrete retaining wall on Church Street at the Berlin Housing units area; we rebuilt 50 linear feet of concrete retaining wall on Denmark Street; we recapped some 75 linear feet of concrete retaining wall on Western Avenue and with those walls, iron rails were installed for pedestrian safety.

The Department did a masterful job in cleaning, patching repairing and painting sections of City Hall such as the City Manager's office, the entrance hall, the Council Chambers, the auditorium, and the Executive Chambers. Additional work is planned for this spring.

A great deal of work has been done on our two sanitary landfill entrances. The entrances and the roadway leading to the areas have been kept clean; cover material for both landfills had to be hauled from outside of the landfill site, and the wood piles at the Cates Hill site are burned once there is snow on the ground.

This year, as in the past few years, all of the exposed concrete such as sidewalks, retaining walls and bridges, are covered with linseed oil to protect it from the salt and winter freeze and thaw action.

A new heating system has been installed in the Public Works Garage. The one replaced was some 25 years old. In addition to the new heating system, we are working on installing new lighting, a new electrical system and, in the near future we are looking to change the fuel tanks both for heating and vehicle use. We are also looking to change the present fuel pumps to a computerized system by which better control can be achieved.

The Department, with the help of some donated equipment and time from local contractors, were able to remove many cubic yards of earth and ledge at the new running track. We were able to haul some 3,500 cubic yards of gravel from the James River Pit and it is hoped that by the end of this coming Summer we will have a paved asphalt track 400 meters in length. The center area will have been loamed and grassed and we also hope to have a fence around the area to protect it from unauthorized vehicles.

The Pollution Control Department was kept busy with cleaning and flushing sewer and storm drain lines, catch basins, culverts and brook headers. They also installed and repaired 73 manholes, they installed 297 linear feet of 6-inch sewer line, 200 linear feet of 10" sewer line, they replaced 395 feet of service line and they responded to 52 sewer calls.

The Department cared for four cemeteries. The work required is cleaning in the Spring, grave digging, loaming and seeding, and cutting of the grass throughout the Summer. This is a one-man operation with the exception of Spring cleaning and the preparation for Memorial Day.

As some of you have noticed, we were able to install a great number of new street signs, some of which were secured to power poles. By doing this, they will be less likely to get damaged. Along with the street signs, a great number of other signs such as Stop, Yield, Parking, Railroad, etc. were installed and repaired.

The Department removed some 2,000 cubic yards of sand and constructed 200 linear feet of taxiway leading to the private T Hangars at the Berlin Airport. We also helped in sweeping the runway and taxiway.

Spring Clean Up Week received 206 calls and Fall Clean Up Week received 158 calls.

The Department also had a 2-week shutdown during the weeks of July 16 and July 22, 1988.

The Department operated a mechanical sweeper throughout the Summer along with a catch basin cleaner.

The Department purchased for Winter use, 1,790.37 tons of rock salt and 1,322.64 tons of sand.

Household garbage was collected throughout the City and hauled to the East Milan Landfill.

New equipment purchased this past year included:

- 2 - 2 Wheel Drive 1/2 Ton Pick-Up
- 1 - 4 Wheel Drive 3/4 Ton Pick-Up
- 2 - 6 Wheel - 6 Cubic Yard Dump Trucks

Additional equipment to be purchased this year include:

- 1 - 4 Wheel Drive Dump Truck with Wing and Plow
- 2 - 10 Wheel Dump Truck (large)
- 1 - Sidewalk Plow with Sander
- 3 - Salt and Sand Spreaders
- 1 - Trailer Lowbed

It also might be noted that the Public Works Department is changing the color of its equipment from orange to all white with an orange strip.

Respectfully submitted,

MAURICE WHEELER
Public Works



RECREATION & PARKS REPORT

The Berlin Recreation and Parks Department is greatly committed to the belief that leisure is a basic human need. We continue to provide quality service in a wide range of four season leisure activities. With solid support of the Recreation and Parks Commission and an extensive volunteer support system and community interest, we continue to provide programming for all community residents.

Areas of programming concentration include athletics - youth and adults, fitness, crafts and creative work, theater, general entertainment activities, holiday programming, community events, and special needs leisure services to name a few.

<u>PROGRAM</u>	<u>ATTENDANCE</u>
<u>Summer:</u>	
Babe Ruth Baseball	64
Farm League Baseball	159
Girls's Softball	106
Basketball Camp	52
Swim Lessons	52
Little Tykes Playground	43
King's Puppeteers	142
Theater Resources for Youth	75
Penny Carnival	9
9th Annual Coke Gong Show	7 acts; 121 spectators
2nd Annual Jericho Beach Party	80
Jericho Day Camp	28
Jericho Daily Attendance	914
Jericho Season Passes	29 families 3 golden age 1 couple 1 individual 6 groups
Jericho Shelter Rental	40
Slimnastics	4
8:00 - 9:00 am Fitness	7
9:00 - 10:00 am Aerobics	12
4:15 - 5:15 pm Aerobics	15
5:30 - 6:30 pm Aerobics	

<u>Autumn:</u>	
Little Tykes Playground	12
3rd & 4th Grade Soccer	90
Girls's Basketball	34
8:00 - 9:00 am Fitness	6
9:00 - 10:00 am Aerobics	24
50+ Exercise	13
4:15 - 5:15 pm Aerobics	5
Slimnastics	108
Coed Volleyball	8 teams
Men's Volleyball	6 teams
Jogging	21
Halloween Haunted House	593
Holiday Crafts Fair	21 booths



<u>PROGRAM</u>	<u>ATTENDANCE</u>
<u>Winter:</u>	
Little Tykes Playground	24
3rd & 4th Grade Boys Basketball	81
Ski Program	218
Hockey	110
50+ Exercise	21
Slimnastics	76
Adult Coed Basketball	4 teams
<u>Spring:</u>	
Little Tykes Playground	13
Easter Egg Hunt	500
50+ Exercise	24
Slimnastics	125

An additionally important function of the Berlin Recreation and Parks Department is the provision of leisure/recreational facilities to the community. The assurance of well maintained parks, playgrounds, and athletic facilities is an important, ongoing commitment of our department.

Fields and Facilities Managed by Recreation & Parks:

Community Field
Memorial Field
Community Playground
Hutchins Playground
Centennial Park
Jericho Lake Park
Community Gardens
Co-Op Bank Park
Business District Parks
Neighborhood School Grounds

Of note in this area of service are the following:

The past summer season has seen significant work at Berlin's Running Track site. With completion slated for June, 1989, we look forward to an active community program schedule at this site.

In the area of general playground facilities, a number of improvements occurred. Renewal of current equipment and installation of new equipment were both areas of concentration.

A real community asset: Jericho Lake Park will receive a face-lift over the next few months. At opening, 1989, the park will offer a newly grassed-in play area, freshly sanded swimming area, and a stocking programming to better serve swimming patrons along with sports fishermen.

The Berlin Recreation and Parks Department looks forward to continuing to provide leisure services to the community.

Respectfully submitted,
LAURA VIGER
Recreation & Parks Director



PUBLIC SCHOOL'S REPORT

During the 1987-88 school year, significant gains were made in the instructional program and in the maintenance and educational climate of all buildings. Our costs have increased appreciably but, happily these increased costs have not been reflected in an increase in local tax dollars going into the schools. The state foundation aid formula was designed to help cities and schools that are experiencing economic situations similar to those in Berlin. Many of the towns and cities in the state have had significant increases in property tax values which have provided relatively large amounts of money with the same or lower taxes which in turn can be used for school improvement purposes. In Berlin our tax base is relatively flat and as a result, we must depend on an increase in the tax rate or state help to meet increased costs. The amount of foundation aid received has grown significantly in the past five years since its inception. In the 1988-89 school year, the City will receive in excess of \$1,700,000 in state foundation aid. This would equate to approximately a nine dollar increase on the tax rate that would be necessary to levy to support schools at their present level.

At the end of the 1987-88 school year, we had significant turnover in our staff but for the most part, we have had a good recruiting year with good quality teachers being available for most general education areas. However, we have had problems recruiting specialty positions and opened the 1988-89 school year without a guidance director at the high school and a printing teacher to carry on our vocational printing program. In the areas of special education, we were unable to recruit a SAIF certified person who would be involved in special education testing. We were successful in recruiting an elementary counselor which we hope will help to identify youngsters with problems and correct those problems prior to those students becoming serious students at risk. We still were unable to recruit a counselor for the middle school which is all that is lacking for the middle school to be a totally approved middle school as determined by the New Hampshire Department of Education.

The City approved a demographic and building improvement study and awarded a \$12,500 contract to the Center for Educational Field Services, a division of the University of New Hampshire. It is hoped that the study will provide significant recommendations for the development of school facilities to serve our schools well into the twenty-first century.

The high school made significant curriculum gains in instituting its increased credit demands for graduation which in turn creates increased demands for academic classes and credits in the daily program. Dr. Arthur Ellum has returned as vocational director and is working with the other high school administrators and staff to develop alternative school programs for those youngsters who have difficulty in the mainstream society of a school setting. The high school facilities have received regular maintenance care as well as complete regeneration of the gym floor through sanding and refinishing.

In the middle school, as mentioned earlier, we have made significant gains by adding to our music curriculum, and generally upgrading our program with supplies and materials which in some cases have not been available for several years. The guidance program is suffering significantly in two areas: 1) as previously mentioned, we do need a second counselor to get us to the 300:1 ratio as recommended by the state so that we can become a completely approved middle school and 2) a significant problem exists in the area of special education needs taking counselor time that is not available. This same phenomenon is also occurring at the high school. As a result, the Board of Education hired a guidance aide to take care of some of the clerical work that is associated with the special education process.

In our elementary schools, our Five-Year Curriculum Improvement Program is continuing and a committee composed of teachers and administrators from all three of our elementary schools reviewed and re-wrote the science curriculum for grades one through four. Let us hope that the curriculum will be printed soon through the printing department at the high school as we get our staffing straightened around. The joint committee will undertake a mathematics program review in 1988-89. The purpose will be to review and re-write the entire mathematics curriculum in grades one through four. We have experienced an abnormal number of students enrolling in the early grades and as a result, extremely overcrowded conditions do and will continue to exist in our elementary schools over the next few years. Without additional facilities, this problem could become critical in the next couple of years. It is necessary for us to house two rooms of kindergarten in the middle school building in the 1988-89 school year. Our projections show that it will be necessary to increase the number of rooms utilized at the middle school to three for the 1989-90 school year and to at least four in 1990-91. The Board of Education would hope that the City will have resolved its student housing problems prior to that time. Even though we have hired an elementary guidance counselor, we still will not have our elementary schools fully approved in that we do not have adequate library space available to the students.

We are certain that through the continuing cooperation of the Board of Education, the City Council, the citizens of Berlin, and the professional staff selected to provide educational services, we will continue to improve our educational program. We all look together to the challenges of the future.

Respectfully submitted,

RICHARD STEUDLE
Superintendent of Schools



WATER WORK'S REPORT

During this City Fiscal Year, demand for water was one billion two hundred twenty-two million gallons, and 135 million gallons more than the previous report period.

A sum of \$1,069,600.00 of projected income was approved by the Water Commissioners for the 1988 calendar year budget. After deducting \$149,600.00 for Water Bond payments, this leaves \$920,000.00 for operation expenses.

Interest and principal payments totaling \$152,700.00 due on the Water Bond was paid to the City during the City Fiscal Year using assessment funds collected from water customers.

The 1985 and 1986 Audited Financial Statements for the Berlin Water Works was performed by Martin & Thomas, Public Accountants of Littleton, New Hampshire.

Fire hydrants were flushed in the Fall and Spring, dewaterized in the Spring and winterized in the Fall. Damaged hydrants were repaired or replaced. While flushing hydrants in the Spring, hydrants were tested for static pressure, with flowage and residual pressure reading taken.

All buildings and wood storage tanks at the Jericho Road filter plant and the wood storage tanks located at Cates Hill, Twelve-B Street and Upper Hillside had a new roof covering performed by a local Contractor.

Using rental equipment as well as Water Works labor and equipment, the chemical waste water sludge lagoons at the East Milan Road were expanded. In May for security reasons, a fence was installed. At the same time a security fence was installed around the Kent Street booster pump station.

New computer hardware and software was purchased for billing, bookkeeping and other administrative functions.

Through the assistance of the City Manager, land parcels were purchased for siting of the Lancaster Street low service storage tank.

In March, test well work was performed near the Berlin-Milan boundary line. The exploratory test was performed to 93 feet with negative results for a municipal water supply.

At the requirement of the Federal Environmental Protection Agency, a notification of the potential hazards of lead in drinking water was issued by the Water Works v.i.a. an ad in the North Country Weekly.

Water line improvements were performed on a portion of Maple Street and on Brown Avenue.

Four summer helpers were hired between school out and school in to provide assistance necessary to check valve operations and repair same throughout the distribution system.

An emergency response operations manual was prepared and submitted to the State to meet their requirements.

Water distribution maps were upgraded with the help from the Berlin High School drafting department.

A grant application was submitted to the Governor's Energy Office in the amount of \$75,000.00 to demonstrate the use of hydroturbines to convert wasted energy head from an existing pressure reducing valve to hydroelectric production.

Assistance has been provided to Midway Excavators on the City Contract 11, Sewer and Water Project.

The Winter running water program was started on December 31, 1987 and stopped on April 25, 1988. Water Works thawed 27 frozen service lines by electricity and 3 by hot water. Water Works crews answered 15 cellar calls which were referred to plumbers or were resolved by the customer.

During this report period, Mayor Couture appointed Richard Ramsay, Jr. of High Street to replace John S. Sullivan of Upper Church Street. Other Board members are Chairman Joseph J. Ottolini, Clerk Carl D. Oleson, and Wilfred O. Charest.

In April, Berlin Water Works lost a long-time employee, Mr. Clarence S. Murphy, due to a sudden illness. Mr. Murphy was a heavy equipment operator and had worked over 30 years for the Water Works.

Respectfully submitted,
ALBIN D. JOHNSON, P.E.
Supt. & Chief Engineer



Fall, 1987 construction of shallow lagoons for chemical waste water storage at East Milan Road Water Treatment Facility.

**CITY OF BERLIN, NEW HAMPSHIRE
FINANCIAL STATEMENTS
JUNE 30, 1988
AND
AUDITOR'S OPINION**

CITY OF BERLIN, NEW HAMPSHIRE

FINANCIAL STATEMENTS

June 30, 1988

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CITY OF BERLIN, NEW HAMPSHIRE

FINANCIAL STATEMENTS

June 30, 1988

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AUDITORS' OPINION

Honorable Mayor, City Council
and City Manager
City of Berlin, New Hampshire

We have examined the general purpose financial statements of the City of Berlin, New Hampshire, as of and for the year ended June 30, 1988, as listed in the table of contents. Our examination was made in accordance with generally accepted auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

The general purpose financial statements referred to above do not include the financial statements of the Berlin Water Works and the Berlin Economic Development Council, Inc. and the General Fixed Asset Account Group which should be included to conform with generally accepted accounting principles. Both the Berlin Water Works and the Berlin Economic Development Council, Inc. (component units of the City) utilize different year ends. As a result, required disclosures of assets, liabilities, revenues and expenditures are not available. The amount that should be recorded in the general fixed asset account group is not known.

Budgetary control over certain grants accounted for as Special Revenue Funds are maintained on the basis of fiscal periods of the grants. Accordingly, the Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual does not include Special Revenue Funds as required by generally accepted accounting principles.

As discussed in Note 9 to the financial statements, the City is defendant in a law suit with a contractor in connection with the construction of a wastewater treatment system. The City has filed counterclaims against the engineering firm. The litigation is tentatively settled, but the ultimate outcome of the lawsuit cannot presently be determined, and no provision for any liability that may result has been made in the financial statements.

In our opinion, except for the effects of the matters discussed in the second through fourth paragraphs of this report and subject to the effects of the financial statements of such

adjustments, if any, as might be required had the outcome of the uncertainty referred to in the fifth paragraph of this report been known, the general purpose financial statements referred to above present fairly the financial position of the City of Berlin, New Hampshire at June 30, 1988, and the results of operations and changes in financial position of its proprietary fund types for the year then ended, in conformity with generally accepted accounting principles applied on a consistent basis with that of the preceding year.

Our examination was made for the purpose of forming an opinion on the financial statements taken as a whole. The additional information listed as supplemental and supplementary schedules in the table of contents is presented for purpose of additional analysis and is not a required part of the financial statements of the City of Berlin, New Hampshire. The information has been subjected to the auditing procedures applied in the examination of the financial statements and, in our opinion, is fairly stated in all material respects in relation to the financial statements taken as a whole.

Carey, Jochon & Clark, PC

September 1, 1988

EXHIBIT A
CITY OF BERLIN, NEW HAMPSHIRE

Combined Balance Sheet – All Fund Type and Account Groups
June 30, 1999

	Governmental Fund Type			Proprietary Fund Type	Fiduciary Fund Type	Account Group		TOTALS	
	General		Enterprise			All Trust & Agency	General Long-Term Obligation		(Memorandum Only) 1998
	Special Revenue	Capital Projects							
ASSETS									
Cash (Note 1)	\$1,522,769	\$847			\$9,599		\$1,533,215		
Investments (Note 1)	4,356,677				269,860		4,627,637		
Taxes receivable (Note 3)	2,275,975						2,275,975		
Accounts receivable	801,165			\$116,388			1,898,345		
Due from other governments	761,328	47,617					717,554		
Due from other funds (Note 4)	172,457	198,635	\$2,689,469	180,164			812,994		
Loans receivable		35,890					2,185,098		
Other assets	43,964						63,563		
Inventories – at cost				7,568			35,778		
Net investment in direct financing leases (Note 5)				5,545			51,532		
Investment property (Note 5)				401,444			5,247		
Property, plant and equipment (Notes 1 and 10)				132,784			402,069		
Amount to be provided for accrued sick leave (Note 1)				23,675,655			192,794		
Amount to be provided for retirement of general long-term debt						\$1,525,547	23,675,655		
						10,265,000	1,432,338		
Total Assets	\$9,737,335	\$281,278	\$2,689,469	\$24,779,559	\$277,559	\$11,790,547	10,265,000		
LIABILITIES AND FUND EQUITY									
Liabilities:									
Accounts payable	\$320,517	\$4,868		\$49,967			\$376,372		
Due to other funds (Note 4)	3,066,269	11,310	\$53,405	67,310	\$432		3,238,726		
Accrued expenses	244,557			82,348			377,137		
Deferred revenues (Note 7)	3,904,578	16,678					326,805		
Refundable payable			76,694				3,823,257		
Notes payable (Note 5)				759,732			211,763		
Accrued sick leave (Note 1)						\$1,525,547	76,694		
General long-term debt payable (Note 6)				260,000		10,265,000	759,732		
Total Liabilities	7,535,921	34,856	170,399	1,219,377	432		1,432,338		
Fund Equity:							9,730,000		
Contributed capital (Note 11)							10,526,000		
Retained earnings (deficit)							18,653,835		
Fund Balance:							23,709,210		
Reserved for encumbrances							(392,649)		
Reserved for endowments							(735,666)		
Unreserved:							34,789		
Designated for specific purposes (Note 14)							102,278		
Undesignated (deficit)							103,178		
Total Fund Equity	2,201,414	246,423	2,516,070	23,560,182	277,127		875,034		
Total Liabilities and Fund Equity	\$9,737,335	\$281,278	\$2,689,469	\$24,778,559	\$277,559	\$11,790,547	1,042,534		
							2,636,101		
							27,140,863		
							\$45,994,798		

See note to financial statements

EXHIBIT B
CITY OF BERLIN, NEW HAMPSHIRE

Combined Statement of Revenues, Expenditures and Changes in Fund Balances -
All Governmental Fund Types and Similar Trust Funds
For the Year Ended June 30, 1988

	Governmental Fund Types			Fiduciary Fund Types	TOTALS	
	General	Special Revenue	Capital Projects	Expendable Trust	(Memorandum Only)	
					1988	1987
Revenues:						
Taxes	\$6,548,672				\$6,548,672	\$6,930,686
Licenses and permits	777,981				777,981	662,893
Intergovernmental revenues	3,593,202	\$1,058,732	\$93,473		4,745,407	5,337,865
Charges for services	925,211	360,254			1,285,465	1,072,070
Interest on investments	230,242		24,373	\$4,851	259,466	214,370
Miscellaneous revenues	260,170	47,731	255,340		563,241	750,274
Total Revenues	12,335,478	1,466,717	373,186	4,851	14,180,232	14,968,158
Expenditures:						
General government	1,581,434	126,517	114,029		1,821,980	1,454,480
Public safety	1,695,541				1,695,541	1,634,504
Highways and streets	1,127,562				1,127,562	1,050,330
Health and welfare	212,512	528,170		432	741,114	676,312
Leisure services	232,050				232,050	222,818
Education	5,406,858	636,606			6,043,464	5,682,479
Capital outlay	639,749	155,241	527,034		1,322,024	1,941,062
Debt service:						
Principal	630,000				630,000	850,000
Interest	144,285				144,285	195,200
Total Expenditures	11,669,991	1,446,534	641,063	432	13,758,020	13,707,185
Excess of Revenues Over (Under) Expenditures	665,487	20,183	(267,877)	4,419	422,212	1,260,973
Other Financing Sources (Uses):						
Proceeds of bond issue			1,450,000		1,450,000	1,635,000
Operating transfers in	1,928	77,581			79,509	178,700
Operating transfers out	(533,852)	(1,928)			(535,780)	(508,167)
Total Other Sources (Uses)-net	(531,924)	75,653	1,450,000		993,729	1,305,533
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	133,563	95,836	1,182,123	4,419	1,415,941	2,566,506
Fund Balance, July 1, as restated (Note 8)	2,067,851	150,587	1,336,947	62,412	3,617,797	1,051,291
Fund Balance, June 30	\$2,201,414	\$246,423	\$2,519,070	\$66,831	\$5,033,738	\$3,617,797

See notes to financial statements

EXHIBIT C
CITY OF BERLIN, NEW HAMPSHIRE

Statement of Revenues, Expenditures and Changes in Fund Balances -
Budget and Actual - General Fund
For the Year Ended June 30, 1988

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Taxes	\$6,532,654	\$6,610,829	\$78,175
Licenses and permits	561,450	777,981	216,531
Intergovernmental revenues	3,526,398	3,593,202	66,804
Charges for services	643,350	925,211	281,861
Interest on investments	135,000	230,242	95,242
Miscellaneous	200,401	260,170	59,769
Total Revenues	11,599,253	12,397,635	798,382
Expenditures:			
General government	1,932,987	1,581,433	351,554
Public safety	1,723,697	1,694,855	28,842
Highways and streets	1,133,731	1,122,153	11,578
Health and welfare	266,962	212,512	54,450
Leisure services	234,710	231,603	3,107
Education	5,377,405	5,378,611	(1,206)
Capital outlay	933,795	639,749	294,046
Debt service:			
Principal	630,000	630,000	
Interest	144,275	144,285	(10)
Total Expenditures	12,377,562	11,635,201	742,361
Excess of Revenues Over (Under) Expenditures	(778,309)	762,434	1,540,743
Other Financing Sources (Uses):			
Operating transfers in		1,928	1,928
Operating transfers out	(532,819)	(533,852)	(1,033)
Total Other Sources (Uses)	(532,819)	(531,924)	895
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Sources	(1,311,128)	230,510	1,541,638
Fund Balance, July 1	1,607,153	1,607,153	
Fund Balance, June 30	\$296,025	\$1,837,663	\$1,541,638
=====	=====	=====	=====

See notes to financial statements

Combined Statements of Revenues, Expenses and Changes in Retained Earnings/Fund Balances-
All Proprietary Fund Types and Non-Expendable Trust Funds
For the Year Ended June 30, 1988

See notes to financial statements

EXHIBIT E
CITY OF BERLIN, NEW HAMPSHIRE

Combined Statement of Changes in Financial Position -
All Proprietary Fund Types and Non-Expendable Trust Funds
For the Year Ended June 30, 1988

	Proprietary Fund Types			Fiduciary	Combined Total	
	-----			Fund Types	-----	
	Enterprise Funds					

	Industrial			Non-Expendable		
	Park			Trust		
	Sewer	Authority	Totals		1988	1987
	-----			-----	-----	
Sources of Working Capital:						
Operations:						
Net income (loss)	(\$397,618)	\$44,879	(\$352,739)	\$12,391	(\$340,348)	\$24,440
Expenses not requiring the use of working capital:						
Depreciation	60,111	37,514	97,625		97,625	88,486
	-----			-----	-----	
Working Capital Provided by Operations	(\$337,507)	82,393	(\$255,114)	12,391	(\$242,723)	112,926
	-----			-----	-----	
Other Sources:						
Contributions to capital	587,660		587,660		587,660	706,787
Decrease in investment in capital lease		625	625		625	63,413
Sale of fixed assets/investments						14,075
	-----			-----	-----	
Total Sources of Working Capital	250,153	83,018	333,171	12,391	345,562	897,201
	-----			-----	-----	
Uses of Working Capital:						
Acquisition of fixed assets/investments	129,691		129,691		129,691	706,787
Decrease in bonds and notes-net		58,040	58,040		58,040	52,066
	-----			-----	-----	
Total Uses of Working Capital	129,691	58,040	187,731		187,731	758,853
	-----			-----	-----	
Net Increase (Decrease) in Working Capital	\$120,462	\$24,978	\$145,440	\$12,391	\$157,831	\$138,348
	=====			=====	=====	
Component Elements of Net Increase (Decrease)						
In Working Capital:						
Cash				(\$5,148)	(\$5,148)	\$7,248
Investments				17,539	17,539	6,842
Accounts receivable	\$54,903	(\$20,472)	\$34,431		34,431	(56,458)
Inventories	298		298		298	(179)
Due from other funds	77,309	45,450	122,759		122,759	101,269
Accounts payable	(12,048)		(12,048)		(12,048)	(27,828)
Due to other funds						118,058
Other liabilities						(10,604)
	-----			-----	-----	
Net Increase (Decrease) in Working Capital	\$120,462	\$24,978	\$145,440	\$12,391	\$157,831	\$138,348
	=====			=====	=====	

See notes to financial statements

CITY OF BERLIN, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS
June 30, 1988

NOTE 1--SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The City of Berlin, New Hampshire was incorporated in 1829 under the laws of the State of New Hampshire. The City operates under a Council-Mayor form of government, under the direct management of an appointed City Manager, and provides services as authorized by its charter.

The accounting policies of the City of Berlin, New Hampshire conform to generally accepted accounting principles for local governmental units, except as indicated hereinafter. The following is a summary of significant accounting policies.

A. Basis of Reporting

The City, for financial purposes, includes all of the funds and account groups relevant to the operations of the City of Berlin, New Hampshire. The financial statements presented herein do not include agencies which have been formed under applicable state laws or separate and distinct units of government apart from the City of Berlin.

The financial statements of the City include those separately administered organizations that are controlled by or dependent on the City. Control or dependence is determined on the basis of budget adoption, taxing authority, funding and appointment of the respective governing board.

Based upon the foregoing criteria, the financial statements of the following organizations are included in the accompanying financial statements: Berlin Industrial Development Park Authority, Androscoggin Valley Home Health Care, Berlin Airport Authority and Berlin Cemetery Trust Funds. The Berlin Waterworks System and Berlin Economic Development Council, Incorporated should be included as part of the reporting entity in accordance with generally accepted accounting standards, but the City officials have decided not to include them due to the different fiscal years of the entities.

B. Basis of Presentation - Fund Accounting

The accounts of the City are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a

CITY OF BERLIN, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 1988

NOTE 1--SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Basis of Presentation - Fund Accounting (Continued)

separate set of self-balancing accounts that comprise its assets, liabilities, fund balance/retained earnings, revenues, and expenditures/expenses. The various funds are summarized by type in the financial statements. The following fund types and account groups are used by the City:

Governmental Fund Types

Governmental Funds are those through which most governmental functions of the City are financed. The acquisition, use and balances of the City's expendable financial resources and the related liabilities are accounted for through governmental funds. The measurement focus is upon determination of changes in financial position, rather than upon net income determination. The following are the City's Governmental Fund Types:

General Fund - The General Fund is the general operating fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Funds - Special Revenue Funds are used to account for specific restricted revenues and expenditures.

Capital Projects Funds - Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities such as sewer treatment expansion, school building renovation, and bridge improvements.

Proprietary Fund Types

Proprietary Funds are used to account for the City's ongoing activities, which are similar to those often found in the private sector. The measurement focus is upon determination of net income, financial position, and changes in financial position.

CITY OF BERLIN, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

June 30, 1988

NOTE 1--SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Basis of Presentation - Fund Accounting (Continued)

Proprietary Fund Types (Continued)

Enterprise Funds - Enterprise Funds are used to account for operations (a) that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. Expenditures for wastewater improvements have been reported as expenditures in the Wastewater I, Wastewater II and Wastewater III capital project funds. The City accounts for the Sewer and Industrial Development Park Authority as self supporting enterprise funds.

Non-Expendable Trust Funds - Non-Expendable Trust Funds are accounted for as Proprietary Funds, since capital maintenance is critical.

Fiduciary Fund Types

Fiduciary Funds are used to account for assets held by the City in a trustee capacity or as an agent for individuals and other governmental units, and/or other funds.

Trust Funds - Trust Funds include expendable and non-expendable funds. Expendable Trust Funds (Capital Reserve Funds) are recorded as governmental type funds.

Agency Funds - The City collects taxes for Coos County, an independent governmental unit, which is remitted to it as required by law. These funds are accounted for as Agency Funds.

CITY OF BERLIN, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

June 30, 1988

NOTE 1--SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Basis of Presentation - Fund Accounting (Continued)

Account Groups

General Fixed Asset Account Group - The City does not record the acquisition of fixed assets in the General Fixed Asset Account Group as required by generally accepted accounting principles. Fixed assets acquired or constructed for general government services are recorded as expenditures in the fund making the expenditures. Funds used to acquire general fixed assets and/or debt service payments on borrowings in connection therewith, are accounted for as expenditures in the year payments are made.

General Long-Term Obligation Account Group - This group of accounts is established to account for all unmatured long-term general obligation bonds payable and accrued compensated absences.

C. Basis of Accounting

The modified accrual basis of accounting is followed by the governmental funds. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual, i.e. both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures, other than interest on long-term debt, are recorded when the liability is incurred, if measurable.

In applying the susceptible to accrual concept to intergovernmental revenues, the legal and contractual requirements of the numerous individual programs are used as guidance. There are, however, essentially two types of revenues. In one, monies must be expended on the specific purpose or project before any amounts will be paid to the City; therefore, revenues are recognized based upon the expenditures recorded. In the other, monies are virtually unrestricted as to purpose of expenditure and are usually revocable only for failure to comply with prescribed compliance requirements. These resources are reflected as revenues at the time of receipt or earlier if the susceptible to accrual criteria is met.

CITY OF BERLIN, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 1988

NOTE 1--SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Basis of Accounting (Continued)

Licenses and permits, charges for services, and miscellaneous revenues (except investment earnings) are recorded as revenues when received in cash because they are generally not measurable until actually received. Investment earnings are recorded as earned, since they are measurable and available.

The accrual basis of accounting is used by proprietary and fiduciary fund types.

During the course of normal operations, the City has numerous transactions between funds, including expenditures and transfers of resources to provide services, construct assets, and service debt. The accompanying governmental and fiduciary funds statements reflect such transactions as transfers.

The City follows the policy of recording property tax revenue in accordance with Interpretation 3 of the Governmental Standards Accounting Board.

D. Cash and Investments

The City's investment policy for Governmental Fund Types and Expendable Trust Funds require that deposits and investments be made in New Hampshire based financial institutions and out-of-state financial institutions as permitted by state law that are insured by the Federal Deposit Insurance Corporation and the Federal Savings & Loan Insurance Corporation. The City limits its investments to money market investment accounts and certificates of deposit in accordance with New Hampshire state law (RSA 41:29). The City's policy is to limit investments to \$300,000 per banking institution. Investments for Non-expendable Cemetery Trust Funds are at the discretion of the Trustees of Trust Funds. Deposits held by the City and the Cemetery Trustees were disbursed throughout fifteen different banking institutions as of June 30, 1988. Because of the difficulty in locating enough financial institutions which will issue certificates of deposit to the City at certain times of the year, the City has made exceptions to its \$300,000 limitation policy.

CITY OF BERLIN, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 1988

NOTE 1--SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Cash and Investments (Continued)

At June 30, 1988, the City's cash deposits had a carrying balance of \$1,533,215 and a bank balance of \$1,779,714. Of the bank balance, \$328,658 was covered by federal depository insurance and \$1,451,056 was uninsured and uncollateralized.

Investments outstanding at June 30, 1988 consist of certificates of deposit with a carrying balance and a bank balance of \$4,627,637. Of the bank balance, \$1,540,957 was covered by federal depository insurance and \$3,086,680 was uninsured and uncollateralized.

E. Inventories

Inventories in the Sewer Enterprise Fund are valued at the lower of cost (first-in, first-out basis) or market. All other materials and supplies are considered expended when purchased.

F. Proprietary Type Funds - Property, Plant and Equipment

Sewer Fund wastewater treatment facility is stated at cost. The City follows the policy of charging to operating expenses annual amounts of depreciation which allocate the cost of property and equipment over a fifty year period. The City employs the straight line method for determining the annual charge for depreciation.

G. Encumbrances

Encumbrances are unfilled purchase orders, contracts, and other commitments for the expenditure of City resources. Encumbrances are reported as a reservation of fund balance, since they do not constitute expenditures or liabilities.

H. Accrued Sick Leave

Employees earn vacation and sick leave time as they provide the services. Pursuant to certain collective bargaining agreements, employees may accumulate (subject to certain limitations) unused sick pay time earned and, upon retirement, termination or death, may be compensated for certain amounts at current rates of pay.

CITY OF BERLIN, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 1988

NOTE 1--SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

H. Accrued Sick Leave (Continued)

Estimated annual amounts are included in the appropriate operating budgets. The long-term portion of accrued sick leave benefits of \$1,525,547 is included in the General Long-Term Obligation Account Group.

NOTE 2--BUDGETARY ACCOUNTING

General Fund revenues and expenditures reported in the Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual for the General Fund (Exhibit C) is presented on the basis budgeted by the City. The amounts differ from those reported in conformity with generally accepted accounting principles in the Statement of Revenues, Expenditures and Changes in Fund Balance for all Governmental Fund Types (Exhibit B) as follows:

Revenues:	
Per Exhibit C	\$12,397,635
Adjustments:	
Application of GASB Interpretation 3, Net	(62,157)

Per Exhibit B	\$12,335,478
	=====
Expenditures:	
Per Exhibit C	\$11,635,201
Adjustments:	
Reserve for Encumbrances - June 30, 1987	34,790

Per Exhibit B	\$11,669,991
	=====

The revised budget represents adjusted departmental appropriations as authorized by the City Council. The Council may transfer funds between operating categories or make supplemental appropriations from fund balance as they deem appropriate.

CITY OF BERLIN, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 1988

NOTE 3--PROPERTY TAXES

The City's property tax was levied November 1 on the assessed valuation listed as of the prior April 1 for all real property located within the City boundaries. The net assessed valuation as of April 1, 1987, upon which the 1987/1988 property tax levy was based, was \$189,811,700. The equalized valuation as computed by the State of New Hampshire was \$246,768,784 for 1987 resulting in an assessment ratio of 73% of full equalized valuation.

Taxes are due in two installments on July 1 and December 1 with interest assessed thereafter on the unpaid balance. Unpaid taxes after December 1 accrue interest at 12% per annum. As prescribed by State law, the Tax Collector shall secure liens on properties which are unpaid in the following year after taxes are due for the amount of unpaid taxes, interest and costs. The lien is a priority tax lien which accrues interest at the rate of 18% per annum. If the property taxes and accrued interest is not paid within the two year redemption period, the City is entitled to a tax deed issued by the tax collector as prescribed in State statutes.

Semi-annual property tax payments for the June 1988 levy which were received prior to June 30, 1988, 1988 resident tax warrant and property taxes not received within the sixty day recognition period (Interpretation 3) have been recorded as deferred tax revenues.

Taxes receivable are net of allowance for doubtful accounts of \$69,076 which represents resident taxes receivable for prior years.

NOTE 4--INTERFUND BALANCES

Individual interfund receivable and payable balances at June 30, 1988 are as follows:

FUND ----	Interfund Receivables -----	Interfund Payables -----
GENERAL FUND:		
Special Revenue Funds:		
Food Service	\$11,310	
Capital Project Funds:		
Wastewater II	93,405	

CITY OF BERLIN, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 1988

NOTE 4--INTERFUND BALANCES (CONTINUED)

FUND ----	Interfund Receivables -----	Interfund Payables -----
Enterprise Funds:		
Industrial Development and Park Authority	67,310	
Trust Funds:		
Home Nursing Care Expendable Trust	432	
Special Revenue Funds:		
Community Development		\$75,463
Federal Revenue Sharing		47,045
Federal Projects		23,303
Home Health Care		31,921
Health Department		10,739
Airport Authority		8,164
Capital Projects Funds:		
Wastewater I		266,699
Wastewater II		2,422,770
Enterprise Funds:		
Sewer		180,164
SPECIAL REVENUE FUNDS:		
Community Development:		
General Fund	75,463	
Federal Revenue Sharing:		
General Fund	47,045	
Federal Projects:		
General Fund	23,303	
Home Health Care:		
General Fund	31,921	
Health Department:		
General Fund	10,739	
Airport Authority:		
General Fund	8,164	
Food Service:		
General Fund		11,310
CAPITAL PROJECTS FUNDS:		
Wastewater I:		
General Fund	266,699	
Wastewater III:		
General Fund	2,422,770	

CITY OF BERLIN, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 1988

NOTE 4--INTERFUND BALANCES (CONTINUED)

FUND ----	Interfund Receivables -----	Interfund Payables -----
Wastewater II:		
General Fund		93,405
ENTERPRISE FUNDS:		
Sewer Fund:		
General Fund	180,164	
Industrial Development and Park Authority:		
General Fund		67,310
TRUST FUNDS:		
Home Nursing Care Expendable Trust:		
General Fund		432
	-----	-----
	\$3,238,725	\$3,238,725
	=====	=====

NOTE 5--INDUSTRIAL DEVELOPMENT AND PARK AUTHORITY

The Industrial Development and Park Authority (The Authority) was established July 15, 1974, pursuant to Chapter 26 of the Laws of 1974. The Authority was re-established on September 15, 1975 under the provisions of RSA 162-G, for the purpose of acquisition, development, lease and disposal of industrial land and facilities.

Investment property is carried at cost. The investment property is being held for sale and, accordingly, depreciation has not been provided. Rental income may be received until the property is sold. Land and buildings represent property held for rental purposes. The buildings are being depreciated on the straight line method over a thirty year life. All repairs and improvements are expensed by the Authority.

The Authority (lessor) has entered into a long-term lease with a bargain purchase option at the end of the lease term for building and land. This lease has been accounted for as direct financing lease. The minimum lease payments to be received by the Authority under the capital lease are as follows:

CITY OF BERLIN, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS (CONTINUED) June 30, 1988

NOTE 5--INDUSTRIAL DEVELOPMENT AND PARK AUTHORITY (CONTINUED)

1989	\$63,162
1990	63,162
1991	63,162
1992	63,162
1993	63,162
Subsequent	221,063

	536,873
Less unearned income	135,429

Net investment in direct financing leases	\$401,444
	=====

The Authority has long-term debt obligations payable of \$260,000. These bonds are 8% bonds issued in 1974 for an original value of \$450,000. As of June 30, 1988 the requirements for principal and interest in future years is as follows:

Year Ended June 30,	Principal	Interest	Total
-----	-----	-----	-----
1989	\$25,000	\$19,800	\$44,800
1990	25,000	17,800	42,800
1991	30,000	15,600	45,600
1992	30,000	13,200	43,200
1993	35,000	10,600	45,600
1994-1996	115,000	14,200	129,200
	-----	-----	-----
	\$260,000	\$91,200	\$351,200
	=====	=====	=====

NOTE 6--LONG-TERM DEBT

The following is a summary of debt transactions of the City for the year ended June 30, 1988:

General Obligation Bonds at July 1, 1987	\$9,445,000
Bonds Issued	1,450,000
Bonds Retired	(630,000)

General Obligation Bonds at June 30, 1988	\$10,265,000
	=====

CITY OF BERLIN, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 1988

NOTE 6--LONG-TERM DEBT (CONTINUED)

General obligation bonds payable at June 30, 1988 are comprised of the following individual issues:

	Interest Rate	Final Maturity Date	Annual Serial Payment	Amount Issued	Balance at June 30, 1988
	-----	-----	-----	-----	-----
School Bonds	5.7%	9-1-90	\$50,000	\$950,000	\$150,000
Water Bonds	6.2%	3-1-98	100,000	1,770,000	800,000
School Bonds	4.8%	9-1-90	100,000	2,250,000	300,000
Sewer Bonds	8.214%	7-15-04	55,000	3,200,000	2,980,000
Sewer Bonds	5.2%	5-1-98	225,000	4,540,000	2,250,000
School Bonds	8.1%	2-15-95	100,000	1,000,000	700,000
Sewer Bonds	5.4-8.1%	7-15-02	80,000	1,200,000	1,200,000
Sewer Bonds	5.65-7.6%	7-15-02	30,000	435,000	435,000
Sewer Bonds	5.75-7.75%	1-15-03	100,000	1,450,000	1,450,000

					\$10,265,000
					=====

The annual requirements to amortize debt outstanding as of June 30, 1988 are as follows:

	Principal	Interest	Total
	-----	-----	-----
1989	\$880,000	\$710,060	\$1,590,060
1990	895,000	649,019	1,544,019
1991	900,000	594,304	1,494,304
1992	760,000	542,414	1,302,414
1993	770,000	492,484	1,262,484
1994-1998	3,515,000	1,683,812	5,198,812
1998-2002	2,245,000	595,385	2,840,385
2003-2004	300,000	8,372	308,372
	-----	-----	-----
	\$10,265,000	\$5,275,850	\$15,540,850
	=====	=====	=====

Of this amount, the State of New Hampshire has agreed, subject to funding by the legislature, to reimburse the City \$4,955,257 over the term of the bonds. In addition, the Berlin Water Works will reimburse the City \$998,400 for Water bonds issued for their behalf over the term of the bonds.

CITY OF BERLIN, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 1988

NOTE 6--LONG-TERM DEBT (CONTINUED)

The City is subject to state statute which limits debt outstanding to a percentage (depending on how funds will be used) of the state's equalized valuation calculation. Debt incurred for sewer expansion and fiscal year change bonds are not included in the limitation calculation. The following is a summary, by purpose, of the outstanding debt of the City at June 30, 1988 and related limitations.

	Net Debt Outstanding	Percent of State Assessed Value of \$301,659,051	Statutory Limit	Available Debt Margin
	-----	-----	-----	-----
Water	\$800,000	10%	\$30,165,051	\$29,365,051
School	1,150,000	7%	21,116,134	19,966,134
All Other		1.75%	5,279,033	5,279,033
Sewer	8,315,000			

	\$10,265,000			
	=====			

General obligation water serial bonds payable of \$800,000 issued for the Berlin Water Works are intended to be financed from revenues of the Berlin Water Works.

The Industrial Development and Park Authority's debt is not includable in the net indebtedness of the City for the purpose of determining the City's legal borrowing limitation. The bonds are reported as a liability of the Industrial Development and Park Authority Fund.

The wastewater treatment facility and sewer general obligation bonds are guaranteed by the full faith and credit of the State of New Hampshire. The State has agreed to subsidize \$2,898,970 of the remaining debt in installments when due.

The general obligation debt of all local governmental units which provide services within City boundaries and which must be borne by property taxes levied on properties located within the City (commonly called overlapping debt), is summarized as follows:

CITY OF BERLIN, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENT (CONTINUED)
June 30, 1988

NOTE 6--LONG-TERM DEBT (CONTINUED)

Government -----	Net Debt Outstanding -----	Percentage Applicable to the City -----	Overlapping Debt -----
Coos County	\$1,608,264 =====	25.10%	\$403,674 =====

NOTE 7--DEFERRED REVENUES

Deferred revenues at June 30, 1988 are comprised of the following:

Semi-annual tax warrant due July 1, 1988	\$3,567,660
Application of GASB Interpretation 3	264,399
1988 resident tax warrant	72,520

	\$3,904,579
	=====

NOTE 8--RESTATEMENT OF FUND BALANCES

Prior to June 30, 1988, excess receipts over expenditures in Federal Projects special revenue funds were classified as fund balance. These funds are now being accounted for as deferred revenues, in conformity with generally accepted accounting principles. Accordingly, the beginning fund balances have been adjusted as follows:

Fund Balance, June 30, 1987	\$35,171
Deferred revenues included in fund balance	22,077

Fund Balance, restated, June 30, 1987	\$13,094
	=====

At June 30, 1987, the Home Health Care Special Revenue Fund showed a fund balance of \$14,329. Included in this balance is the fund balance of the Health Department of \$10,605. At June 30, 1988 these funds have been segregated for more meaningful disclosure. The individual fund balances were adjusted, but there was no effect on total special revenue funds fund balance.

CITY OF BERLIN, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

June 30, 1988

NOTE 9--CONTINGENT LIABILITIES

A. Litigation

The City is a defendant in a lawsuit initiated by a contractor claiming damages of approximately \$1,700,000 in connection with construction and expansion of a wastewater treatment system.

This lawsuit involves allegations of defective contract specifications and damages and losses that result therefrom. The City has filed a \$15,000,000 claim for damages against the engineering firm related to this project. The engineering firm has filed a \$10,000,000 counterclaim against the City. The City settled four other cases relating to this matter in 1986 and 1985 which will reduce the claim against the engineering firm. The remaining litigation has been settled in principal, but final settlement is still being completed. The ultimate liability, if any, with respect to them cannot reasonably be estimated and therefore, no liability has been recorded in the financial statements. The City's General Counsel is unable to determine if the results of these matters will have a material effect on the City's financial position.

The City has been named as the defendant in three unrelated lawsuits contending civil rights violations. The City is actively contesting the charges, but unfavorable decisions are possible. The potential losses are estimated up to \$275,000.

There are other various claims and suits pending against the City which arise in the normal course of the City's activities. In the opinion of legal counsel and City management, the ultimate disposition of these various claims and suits will not have a material effect on the financial position of the City.

B. Other Liabilities

The City participates in a number of federally assisted grant programs. These programs are subject to financial and compliance audits by the grantors or their representatives. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time, although the City expects such amounts, if any to be immaterial.

CITY OF BERLIN, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 1988

NOTE 10--SUMMARY OF PROPRIETARY FUND TYPE PROPERTY, PLANT AND EQUIPMENT

	Sewer Enterprise Fund	Industrial Park Authority	Totals
	-----	-----	-----
Land	\$22,663		\$22,663
Plant and Equipment	27,405,847	\$1,172,444	28,578,291
Vehicles	9,600		9,600
	-----	-----	-----
	27,438,110	1,172,444	28,610,554
Less:			
Accumulated depreciation	(4,580,703)	(154,196)	(4,734,899)
	-----	-----	-----
	\$22,857,407	\$1,018,248	\$23,875,655
	=====	=====	=====

NOTE 11--CHANGES IN CONTRIBUTED CAPITAL - SEWER FUND

Changes in contributed capital for the year ended June 30, 1988 are as follows:

July 1, 1987:		
Capital Grants		\$24,397,749
City contributions		2,349,611
Less Accumulated amortization		(3,599,317)

		23,148,043

1987/1988 Capital Grants	\$93,473	
1987/1988 City Contribution	984,011	

	1,077,484	
Less current year's amortization	(489,824)	

Net change		587,660

Contributed Capital - June 30, 1988		\$23,735,703
		=====

CITY OF BERLIN, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 1988

NOTE 12--PENSION PLAN

The City participates in the New Hampshire Retirement System, which is a multi-employer defined benefit pension plan. The system covers substantially all full-time permanent employees. It requires that both the City and employees, contribute to the plan and provide retirement, disability and death benefits. Employees are eligible for normal retirement upon attaining age sixty and early retirement after reaching fifty, provided they have accumulated ten years of creditable service.

Covered wages paid under this plan for the year were \$5,434,054, 71.3% of total wages of \$7,627,021. Employee contributions were \$309,026, 4.6% of covered wages. The City's contribution under this plan was \$145,245, 2.6% of covered wages. As of June 30, 1988, the unfunded accrued liability is not available. Actuarially determined vested and non-vested benefits have not been calculated for the City's portion of the plan. Additional disclosures required by generally accepted accounting principles have not been made available by the System.

In addition, employees of the public works department and certain recreation department personnel are covered under a City sponsored individual retirement account program. Annual cost including amortization of prior service costs is being funded over a 20 year period.

The City's contribution to this plan was \$44,765 for the year ended June 30, 1988. The City's policy is to fund all pension costs accrued. Additional disclosures required by Statement No. 87 of the Financial Accounting Standards Board have not been made as the information is not available.

NOTE 13--MAJOR TAXPAYERS

The following taxpayers each accounted for at least 5% of the 1987 net assessed property valuation of \$189,811,700:

Taxpayer	1987 Property Valuation	Percentage of Total Valuation
James River Corporation	\$32,763,200	17.3%
James River Electric, Inc.	10,496,700	5.5%
Public Service of New Hampshire	9,661,600	5.0%

CITY OF BERLIN, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

June 30, 1988

NOTE 14--GENERAL FUND - DESIGNATED FUND BALANCE

DESIGNATED FOR SPECIFIC PURPOSES

Appropriations for certain projects and budget items not fully expended at year end are carried forward as continuing appropriations to the next year, in which they supplement that year's appropriations. At year end, continuing appropriations are reported as a component of fund balance and are detailed as follows:

General government	\$25,539
Public safety	42,629
Highways and streets	3,468
Education	147,960
Capital outlay	466,360

	\$685,956
	=====

CITY OF BERLIN, NEW HAMPSHIRE

Combining Balance Sheet - Special Revenue Funds
June 30, 1988

	Development	Federal Revenue Sharing	Federal Projects	Food Service	Home Health Care	Health Department	Airport Authority	Combining Totals 1988	Combining Totals 1987
ASSETS									
Cash					\$120		\$727	\$847	\$135
Due from other governments	\$9,359		\$13,996	\$5,587	18,875			47,817	135,830
Due from other funds	75,463	\$47,045	23,303		31,921	\$10,739	8,164	196,635	55,307
Loans receivable	35,980							35,980	63,563
Total Assets	\$120,802	\$47,045	\$37,299	\$5,587	\$50,916	\$10,739	\$8,891	\$281,279	\$254,835
	=====	=====	=====	=====	=====	=====	=====	=====	=====
LIABILITIES AND FUND BALANCE									
Liabilities:									
Accounts payable	\$315		\$226	\$36	\$4,291			\$4,868	\$25,912
Due to other funds				11,310				11,310	56,259
Deferred revenues			18,678					18,678	22,077
Total Liabilities	315		18,904	11,346	4,291			34,856	104,248
	-----		-----	-----	-----			-----	-----
Fund Balances:									
Designated for subsequent years' expenditures	120,487							120,487	105,894
Undesignated		\$47,045	18,395	(5,759)	46,625	\$10,739	\$8,891	125,936	44,693
	-----	-----	-----	-----	-----	-----	-----	-----	-----
	120,487	47,045	18,395	(5,759)	46,625	10,739	8,891	246,423	150,587
Total Liabilities and Fund Balances	\$120,802	\$47,045	\$37,299	\$5,587	\$50,916	\$10,739	\$8,891	\$281,279	\$254,835
	=====	=====	=====	=====	=====	=====	=====	=====	=====

CITY OF BERLIN, NEW HAMPSHIRE

Combining Schedule of Revenues, Expenditures and Changes in Fund Balance -
Special Revenue Funds
For the Year Ended June 30, 1988

	Development	Federal Revenue Sharing	Federal Projects	Food Service	Home Health Care	Health Department	Airport Authority	Combining Totals 1988	Combining Totals 1987
Revenues:									
Intergovernmental revenues	\$195,826		\$296,711	\$88,419	\$477,776			\$1,058,732	\$1,634,223
Charges for services				207,323	92,429		\$60,502	360,254	380,852
Miscellaneous	5,728		34,822			\$1,000	6,181	47,731	16,246
Total Revenues	201,554		331,533	295,742	570,205	1,000	66,683	1,466,717	2,031,321
Expenditures:									
General government	25,478						101,039	126,517	77,099
Health and welfare					527,304	866		528,170	472,017
Education			326,232	310,374				636,606	741,682
Capital outlay	155,241							155,241	910,066
Total Expenditures	180,719		326,232	310,374	527,304	866	101,039	1,446,534	2,200,864
Excess of Revenues Over (Under) Expenditures	20,835		5,301	(14,632)	42,901	134	(34,356)	20,183	(169,543)
Other Financing Sources (Uses):									
Operating transfers in	42,731						34,850	77,581	106,950
Operating transfers out	(1,928)							(1,928)	(36,000)
Total Other Sources (Uses)	40,803						34,850	75,653	70,950
Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	61,638		5,301	(14,632)	42,901	134	494	95,836	(98,593)
Fund Balance, July 1, as restated	58,849	\$47,045	13,094	8,873	3,724	10,605	8,397	150,587	249,180
Fund Balance (Deficit), June 30	\$120,487	\$47,045	\$18,395	(\$5,759)	\$46,625	\$10,739	\$8,891	\$246,423	\$150,587

CITY OF BERLIN, NEW HAMPSHIRE

Combining Balance Sheet - Capital Projects Funds
June 30, 1988

	Wastewater Treatment I	Wastewater Treatment II	Wastewater Treatment III	Combining Totals	
				1988	1987
ASSETS					
Due from other funds	\$266,699		\$2,422,770	\$2,689,469	\$1,703,328
Total Assets	\$266,699	\$	\$2,422,770	\$2,689,469	\$1,703,328
LIABILITIES AND FUND BALANCE					
Liabilities:					
Due to other funds		\$93,405		\$93,405	\$154,588
Retainage payable		28,426	\$48,568	76,994	211,793
Total Liabilities		121,831	48,568	170,399	366,381
Fund Balances:					
Designated for specific purposes	\$1,760			1,760	1,760
Undesignated (deficit)	264,939	(121,831)	2,374,202	2,517,310	1,335,187
Total Fund Balances	266,699	(121,831)	2,374,202	2,519,070	1,336,947
Total Liabilities and Fund Balances	\$266,699	\$	\$2,422,770	\$2,689,469	\$1,703,328

CITY OF BERLIN, NEW HAMPSHIRE

Combining Schedule of Revenues, Expenditures and Changes in Fund Balances -
 Capital Projects Funds
 For the Year Ended June 30, 1988

	Wastewater Treatment I	Wastewater Treatment II	Wastewater Treatment III	School Capital Improvements	Combining Totals 1988	Combining Totals 1987
Revenues:						
Intergovernmental	\$93,473				\$93,473	\$464,000
Interest on investments	24,373				24,373	
Miscellaneous	33,746	\$36,972	\$148,495	\$36,127	255,340	625,454
Total Revenues	151,592	36,972	148,495	36,127	373,186	1,089,454
Expenditures:						
Capital outlay	90,594	23,435			114,029	777,889
Other	104,566		422,468		527,034	
	195,160	23,435	422,468		641,063	777,889
Excess of Revenues Over (Under) Expenditures	(43,568)	13,537	(273,973)	36,127	(267,877)	311,565
Other Financing Sources (Uses):						
Proceeds of bond issue			1,450,000		1,450,000	1,635,000
Operating transfers in						35,750
Operating transfers out						(2,440)
Total Other Sources (Uses)			1,450,000		1,450,000	1,668,310
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(43,568)	13,537	1,176,027	36,127	1,182,123	1,979,875
Fund Balance (Deficit), July 1, as restated	310,267	(135,368)	1,198,175	(36,127)	1,336,947	(642,928)
Fund Balance (Deficit), June 30	\$266,699	(\$121,831)	\$2,374,202	\$	\$2,519,070	\$1,336,947
	=====	=====	=====	=====	=====	=====

CITY OF BERLIN, NEW HAMPSHIRE

Combining Balance Sheet - All Proprietary Fund Types
June 30, 1988

	Enterprise Sewer	Industrial Park Authority	Combining Totals	
			1988	1987
ASSETS				
Accounts receivable	\$117,389		\$117,389	\$82,958
Allowance for estimated uncollectible accounts	(1,000)		(1,000)	(1,000)
Due from other funds	180,164		180,164	102,855
Other assets	7,568		7,568	7,568
Inventory	5,545		5,545	5,247
Net investment in direct financing lease		\$401,444	401,444	402,069
Investment property		192,794	192,794	192,794
Property, plant and equipment	22,857,407	1,018,248	23,875,655	23,843,589
Total Assets	\$23,167,073	\$1,612,486	\$24,779,559	\$24,636,080
LIABILITIES AND FUND EQUITY				
Liabilities:				
Accounts payable	\$49,987		\$49,987	\$37,939
Due to other funds		\$67,310	67,310	112,761
Other accrued liabilities		82,348	82,348	82,348
Notes payable		759,732	759,732	792,771
General obligation bonds		260,000	260,000	285,000
Total Liabilities	49,987	1,169,390	1,219,377	1,310,819
Fund Equity:				
Contributed capital	23,735,703	560,167	24,295,870	23,708,210
Retained earnings (deficit)	(618,617)	(117,071)	(735,688)	(382,949)
Total Fund Equity	23,117,086	443,096	23,560,182	23,325,261
Total Liabilities and Fund Equity	\$23,167,073	\$1,612,486	\$24,779,559	\$24,636,080

CITY OF BERLIN, NEW HAMPSHIRE

Combining Balance Sheet - All Fiduciary Fund Types
June 30, 1988

	Non- Expendable Trust	Home Nursing Care Expend- able Trust	Combining Totals	
			1988	1987

ASSETS				
Cash	\$5,766	\$2,833	\$8,599	\$12,390
Investments	204,530	64,430	268,960	247,290
Accounts receivable				637

Total Assets	\$210,296	\$67,263	\$277,559	\$260,317
=====				
LIABILITIES AND FUND BALANCES				
Liabilities:				
Due to other funds		\$432	\$432	

Total Liabilities		432	432	

Fund Balances:				
Reserved for endowments	\$103,178		103,178	\$102,278
Unreserved:				
Designated for specific purposes		66,831	66,831	62,412
Undesignated	107,118		107,118	95,627

Total Fund Balances	210,296	66,831	277,127	260,317

Total Liabilities and Fund Balances	\$210,296	\$67,263	\$277,559	\$260,317
=====				

CITY OF BERLIN, NEW HAMPSHIRE

Schedule of Revenues, and Other Financing Sources
 - Budget and Actual -
 General Fund
 For the Year Ended June 30, 1988

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Taxes:			
Property taxes	\$6,338,944	\$6,428,162	\$89,218
National bank stock	150		(150)
Interest on taxes	95,000	82,928	(12,072)
Timber yield taxes	8,000	11,548	3,548
Resident taxes	74,760	77,760	3,000
Other	15,800	10,431	(5,369)
Total Taxes	6,532,654	6,610,829	78,175
Licenses and Permits:			
Auto permits	500,000	715,844	215,844
Dog licenses	2,000	1,189	(811)
City clerk's fees	11,000	11,282	282
Cable franchise fees	48,000	48,931	931
Other	450	735	285
Total Licenses and Permits	561,450	777,981	216,531
Intergovernmental Revenues:			
Highway block grant	134,952	140,708	5,756
Railroad	7,802	7,802	
National forest land	33,902	28,750	(5,152)
School shared state revenues	1,120,030	1,202,487	82,457
Long-term debt reimbursements	707,056	690,799	(16,257)
Revenue sharing block grant	1,522,656	1,522,656	
Total Intergovernmental Revenues	3,526,398	3,593,202	66,804
Charges for Services:			
School tuition	460,000	535,940	75,940
Health department	74,000	150,520	76,520
Public works	60,000	135,137	75,137
Community development	45,000	45,000	
Welfare department	300	456	156
Airport Authority		40,000	40,000
Other	4,050	18,158	14,108
Total Charges for Services	643,350	925,211	281,861
Interest on investments	135,000	230,242	95,242

CITY OF BERLIN, NEW HAMPSHIRE

Schedule of Revenues, and Other Financing Sources
 - Budget and Actual -
 General Fund (Continued)
 For the Year Ended June 30, 1988

	Budget	Actual	Variance Favorable (Unfavorable)
	-----	-----	-----
REVENUES:			
Miscellaneous Revenues:			
Refunds and reimbursements	199,651	224,433	24,782
Sale of property		28,474	28,474
Income from trust funds	750	1,000	250
Jericho Park		5,266	5,266
Other		997	997
	-----	-----	-----
Total Miscellaneous Revenues	200,401	260,170	59,769
	-----	-----	-----
Total Revenues	11,599,253	12,397,635	798,382
	-----	-----	-----
OTHER FINANCING SOURCES:			
Operating Transfers In:			
Airport Authority		1,928	1,928
	-----	-----	-----
Total Other Financing Sources		1,928	1,928
	-----	-----	-----
Total Revenues and Other Financing Sources	\$11,599,253	\$12,399,563	\$800,310
	=====	=====	=====

CITY OF BERLIN, NEW HAMPSHIRE

Schedule of Expenditures and Other Financing Uses
 - Budget and Actual -
 General Fund
 For the Year Ended June 30, 1988

	Budget	Actual	Variance Favorable (Unfavorable)
EXPENDITURES:			
General Government:			
Mayor and City Council	\$34,060	\$34,994	(\$934)
Administration	355,978	396,109	(40,131)
Elections	8,900	8,797	103
City buildings	27,375	24,668	2,707
Court mandated expenses	17,000	592	16,408
Insurance	253,900	234,344	19,556
Central services		2,556	(2,556)
Discounts and abatements	339,120	82,897	256,223
Personnel expenses	803,200	726,963	76,237
Outside services	78,380	65,204	13,176
Contingency	15,074	4,309	10,765
Total General Government	1,932,987	1,581,433	351,554
Public Safety:			
Police	733,466	722,015	11,451
Fire	758,068	743,030	15,038
Street lighting	135,370	135,369	1
Ambulance subsidy	74,403	72,366	2,037
Special public safety	22,390	22,075	315
Total Public Safety	1,723,697	1,694,855	28,842
Highways and Streets:			
Public works	988,606	988,606	
Pollution control	134,907	133,547	1,360
Road improvements	10,218		10,218
Total Streets and Highways	1,133,731	1,122,153	11,578
Health and Welfare:			
Health	158,623	164,874	(6,251)
Welfare	108,339	47,638	60,701
Total Health and Welfare	266,962	212,512	54,450

CITY OF BERLIN, NEW HAMPSHIRE

Schedule of Expenditures and Other Financing Uses
 - Budget and Actual -
 General Fund (Continued)
 For the Year Ended June 30, 1988

	Budget	Actual	Variance Favorable (Unfavorable)
EXPENDITURES:			
Leisure Services:			
Parks and recreation	152,789	152,190	599
Library	81,921	79,413	2,508
Total Leisure Services	234,710	231,603	3,107
Education	5,377,405	5,378,611	(1,206)
Capital Outlay:			
Capital Improvements	418,337	415,738	2,599
Special Projects	515,458	224,011	291,447
Total Capital Outlay	933,795	639,749	294,046
Debt Service:			
Principal	630,000	630,000	
Interest	144,275	144,285	(10)
Total Debt Service	774,275	774,285	(10)
Total Expenditures	12,377,562	11,635,201	742,361
OTHER FINANCING USES:			
Transfer to Sewer Enterprise Fund	457,969	457,969	
Transfer to Special Revenue Funds	40,000	41,033	(1,033)
Transfer to Airport Authority Fund	34,850	34,850	
Total Other Financing Uses	532,819	533,852	(1,033)
Total Expenditures and Other Financing Uses	\$12,910,381	\$12,169,053	\$741,328
	=====	=====	=====



1989 CALENDAR

JANUARY						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

MAY						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

SEPTEMBER						
S	M	T	W	T	F	S
						1 2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

FEBRUARY						
S	M	T	W	T	F	S
				1	2	3 4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28				

JUNE						
S	M	T	W	T	F	S
						1 2 3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

OCTOBER						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

MARCH						
S	M	T	W	T	F	S
				1	2	3 4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

JULY						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

NOVEMBER						
S	M	T	W	T	F	S
				1	2	3 4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

APRIL						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

AUGUST						
S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

DECEMBER						
S	M	T	W	T	F	S
						1 2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

*Circles indicate official City Council meetings, 7:30 p.m. at City Hall. (1st and 3rd Mondays) Other Mondays are for scheduled Work Sessions, 6:30 p.m. at City Hall.

BOARDS & COMMISSIONS

THE PEOPLE OF BERLIN OWN A GREAT DEAL OF THANKS TO THEIR FELLOW CITIZENS WHO SERVE ON OUR MANY BOARDS AND COMMISSIONS.
THESE PEOPLE RECEIVE NO PAY AND THEIR SERVICES ARE GREATLY APPRECIATED!

BOARD OF ASSESSORS

John Gothreau
Arthur Bergeroo, Jr.
Louis Jolie

BOARD OF HEALTH

Edouard M. Danais, M.D.
Philip Tremblay
Louise Marquis, R.N.

POLICE COMMISSION

Doris Purington, Chairperson
Richard Morin
Gary Bissoo

BERLIN INDUSTRIAL DEVELOPMENT AND PARK AUTHORITY

Robert Goddard, Chairman
Valmore Doucette, Vice Chairman
Gaston Fillion, Treasurer
Jeffrey Taylor, Recording Secretary & Asst. Treas.
Maurice Caron
Paul LaRoche
Alfred Legere
Walter Crabtree
George Arsenault
Mitchell Berkowitz
Donald Ouquette
Sylvio Laplante
Barry Kelley
Robert Baillargeon
Maurice Wheeler
James Burns

BOARD OF WATER COMMISSIONERS

Joseph Ottolini, Chairman
Carl Oleson
Wilfred O. Charest
Richard H. Ramsay, Jr.

CEMETERY TRUSTEES

Janet King
Donald Sloane

LIBRARY TRUSTEES

Roberta Blais, Chairperson
Nathalie Savchick
Lorraine Rivard

BERLIN HOUSING AUTHORITY

Donald Mangine, Executive Director
Albert Drouin
Genis P. Fortier
Robert J. Goddard
Marie Hughes, Treasurer
Robert Morio

ZONING BOARD OF ADJUSTMENT

Ano Conway, Chairman
Donald Laroche, Vice Chairman
Richard Poulin, Secretary
John Arsenault
Jeannine Birch
Joseph Dorval
Marc Lauze

SAFETY & TRANSPORTATION

Philip Fortier, Chairman
Jean Nelson
Shawn Costello
Edgar Mears

AIRPORT AUTHORITY

Roland Couture, Chairman
Jean Nelson
Raymond Chagnon
Richard Blais
Ray Ward
Robert Vashaw
Philip Fortier
Sue Trottier
Willard Dube

RECREATION & PARKS COMMISSION

Phyllis Morin, Chairperson
Thomas Pickford
Debra Tardiff
Robert Bijeau
Richard Langlois
Michael O'Neil
Albert Chevalier
Ronald Beaudoin

FINANCE COMMITTEE

Ronald Paquette
Robert Platt
Shawn Costello
Willard Dube

ELECTION COMMITTEE

Edgar Mears, Chairman
Philip Fortier
Jean Nelson
Raymond Chagnon

BOARD OF EDUCATION

Alethea Proburg
Carolyn Dorval
Kareo Morris, Chairperson
John Donaldson
Annmarie Platt

CITY PLANNING BOARD

Henry Cote, Chairman
Mitchell Berkowitz
Roland Couture
George Falardeau
Mark Hamlin
Don Sloane
Omer Morin
Nicholas Darchik
Leo Montminy
Raymond Chagnon
Maurice Wheeler
Oscar Hamlin
John Clark
Ronald Coudreau
Anthony Harp
Richard Poulio
Donald Borchers

ECONOMIC DEVELOPMENT

Joseph Ottolini, Pres.
Paul Sullivan, 1st V.P.
William Green, 2nd V.P.
Robert Goddard
Donald Ouquette
David Rosenberg
Gerard Coulombe
J.L. Aylward
Shellie Bresnahan
Maurice Caron
Raymond Chagnon
Jean Nelson
Richard Langlois
Paul Campagna
Michael Chambers
Alfred Legere
Michael O'Neil

MAYORS OF THE CITY OF BERLIN

Hon. Henry F. Marston 1897 - 1899
Hon. John B. Noyes 1899 - 1900
Hon. Frank L. Wilson 1900 - 1901
Hon. Fred M. Clement 1901 - 1902
Hon. John B. Gilbert 1902 - 1905
Hon. George E. Hutchins 1905 - 1908
Hon. Fremont O. Bartlett 1908 - 1910
Hon. Daniel J. Galey 1910 - 1915
Hon. George F. Rich 1915 - 1919
Hon. Eli J. King 1919 - 1924
Hon. J.A. Vaillancourt 1924 - 1926
Hon. Eli J. King 1926 - 1928
Hon. Edward R.B. McEe 1928 - 1931
Hon. W.E. Corbin 1931 - 1932
Hon. O.J. Coulombe 1932 - 1934
Hon. Daniel J. Feindel 1934 - 1935
Hon. Arthur J. Bergeron 1935 - 1938

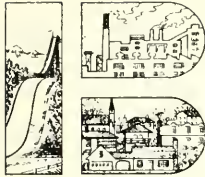
Hon. Matthew J. Ryan 1938 - 1939
Hon. Aime Tondreau 1939 - 1943
Hon. Carl E. Morin 1943 - 1946
Hon. George E. Bell 1946 - 1947
Hon. Paul A. Toussaint 1947 - 1950
Hon. Aime Tondreau 1950 - 1957
Hon. Guy Fortier 1957 - 1958
Hon. Laurier A. Lamontagne 1958 - 1962
Hon. Edward L. Schuette 1962 - 1965
Hon. Dennis Kilbride 1965 - 1966
Hon. Norman J. Tremaine 1966 - 1968
Hon. Earl F. Gage 1968 - 1970
Hon. Norman J. Tremaine 1970 - 1972
Hon. Sylvio J. Croteau 1972 - 1976
Hon. Laurier A. Lamontagne 1976 - 1978
Hon. Leo G. Ouellet 1978 - 1982
Hon. Joseph J. Ottolini 1982 - 1986
Hon. Roland W. Couture 1987 -

CITY MANAGERS OF THE CITY OF BERLIN

Stanley Judkins 1962 - 1966
Joseph Burke 1970 - 1973
James C. Smith 1973 - 1978
Michael L. Ononov 1978 - 1983
Mitchell A. Berkowitz .. 1983 -

REFERENCE GUIDE - CITY PERMITS

PERMIT	ISSUING DEPARTMENT/PERSON	DESCRIPTION	FEE
AMUSEMENT GAMES	Mayor & City Council	Pool Tables; Shooting Galleries; Penny Arcades; Bowling Alleys	\$10 each/\$50 max.
BUILDING PERMIT	Building Inspector or Health Officer	Required for any addition, alteration, demolition, installation, or new building.	--
CARNIVALS/CIRCUSES	Mayor, City Council, State		--
CURB CUT (Driveway)	City Engineer or Public Works Director	Required whenever a new access to a City Street is proposed, regardless of whether an actual curb exists.	--
DOG LICENSES	City Clerk	Spayed/Neutered Unneutered or Unspayed	\$3.50 \$6.00
ELECTRICAL	Building Inspector or Health Officer	Required for electrical work	--
ERECTION & MAINTENANCE OF SIGNS	Public Works Director, City Engineer, Health Officer	Required for all signs	--
FIRE ALARM MASTER BOX	Berlin Fire Department	Must be filed before any construction is to begin on any Fire Alarm System that will automatically connected to the BFD	--
FIRE PERMIT	Berlin Fire Department	Required for any outside burning of brush, grass, leaves, etc.	--
INSTALLATION OF OIL BURNING EQUIPMENT	Berlin Fire Department	Required to install oil burning appliances such as furnaces, oil fired hot water heater, etc.	--
JUNK YARDS/DEALERS	Mayor, City Council, Police Chief		\$25.00*
MARRIAGE LICENSES	City Clerk		\$20.00
MOBILE HOME PERMITS	Health Officer/Building Insp.	Issued to all mobile home parks and trailer parks	--
PLACE OF ASSEMBLY PERMIT	Berlin Fire Department	Required for all building or portions of buildings used for gathering people for such purposes as worship, meetings, etc.	--
PLUMBING PERMIT	Health Officer/Building Insp.	Required for all plumbing work	--
PUBLIC DISPLAY OF FIREWORKS	Berlin Fire Department	Permit needed for a public display of fireworks that will be displayed by a licensed agent and will meet all regulations of State and Local Codes & Ordinances - All other use PROHIBITED	--
PERMIT TO PURCHASE AND OPERATE UNVENTED SPACE HEATER	Berlin Fire Department	State Law requires a permit to purchase an unvented space heater/ City Ordinance prohibits the use of unvented space heaters in residential or Public Buildings.	--
RAFFLES and ROAD TOLLS	City Clerk		--
RESTAURANT PERMIT	Health Officer	Required to operate any facility where food is prepared & sold	\$10.00
ROOMING HOUSE FACILITY	Health Officer	Required to operate a rooming house facility	--
SEWER CONNECTION	Pollution Control/City Engineer	Required for any new connection or replacement of existing connection to the City's sanitary or drain sewer mains	\$5.00
STREET OPENING	Engineering/Public Works	Required for any excavation(s) in any part of the City Rights of Way (streets, sidewalks, etc.) to insure compliance with City standards for repair, and to insure minimal inconvenience to public.	Varies with size of excavation
TAXICABS	Mayor & City Council		\$25.00 per cab
VITAL RECORDS	City Clerk	(Certified copies of) Births, Marriages, Death Certificates	\$3.00 each



FIRST DAY OF ISSUE

Proclamation

Whereas, the Great City of Berlin has been selected by the United States Postal Service to issue the 1988 Christmas Stamp; and

Whereas, this commemorative stamp is dedicated to the great composer, Irving Berlin, whose music has captured the attention of the world; and

Whereas, the City of Berlin acknowledges that this is the first time in its history to have been bestowed with the distinction of a first day stamp issue; and

Whereas, this honor carries the responsibility to continue to seek the true meaning of peace on earth and goodwill for all citizens of the world;

Now, Therefore, I, Roland W. Couture, Mayor of the Great City of Berlin, do hereby proclaim the 20th of October as the first day of issue for the 1988 Christmas Stamp as we honor Irving Berlin who has created the unique spirit of Christmas with his music which continues to carry the message of world peace.

In Witness Whereof, I have hereunto set my hand and the seal of the Great City of Berlin on this seventeenth day of October, 1988.

Signed: *Roland W. Couture*

Mayor
City of Berlin



